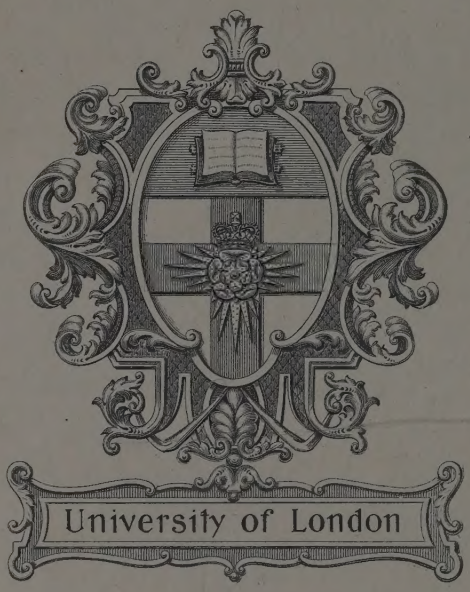
University of London

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ACCOUNTS AND PAPERS:

FORTY-FIVE VOLUMES.

—(10.)—

ESTIMATES (CIVIL SERVICES AND REVENUE DEPARTMENTS)—*continued.*

Session

8 *February* —— 14 *August* 1877.

VOL. LVIII.

1877.

ACCOUNTS AND PAPERS:

1877.

FORTY-FIVE VOLUMES:—CONTENTS OF THE TENTH VOLUME.

N.B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Paper; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for the House of Commons.*

ESTIMATES (CIVIL SERVICES AND REVENUE DEPARTMENTS)—*continued.*

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18. Appropriation Accounts of the Sums granted by Parliament for Civil Services, Classes I. to VII., the Purchase Money of the Shares which belonged to the Khedive of Egypt in the Suez Canal, and Expenses attendant thereon, and the Revenue Departments (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1876; together with the Reports of the Comptroller and Auditor General thereon - - - - p. 1

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(*Presented pursuant to Act* 29 *&* 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed,*
13 *February* 1877.

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CIVIL SERVICE ACCOUNTS, 1875–76.

CLASS I.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS I., for the Year ended the 31st of March 1876, prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
—Palaces, &c. in the Personal Occupation of Her Majesty - - - - - - - -	12,471 – –	12,078 11 4	392 8 8	—
—Palaces, &c. partly in the Occupation of Her Majesty - - - - - - - -	2,387 – –	1,938 4 9	448 15 3	—
—Palaces, &c. not in the Occupation of Her Majesty - - - - - - - -	20,799 – –	20,918 – 4	- -	119 – 4
£.	35,657 – –	34,934 16 5	841 3 11	119 – 4
Deduct Deficit - - - - - - - -			119 – 4	
Net Surplus to be surrendered - - £.			722 3 7	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	685	–	–
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer -	1,731	19	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Grant and Expenditure.

B.—Provision was made in this Grant for the decoration of the entrances to the State Apartments, St. James's Palace, service which was not carried out.

C.—Casual difference between Grant and Expenditure.

A Grant has been taken for 23 *l.* 13 *s.* 1 *d.*, the Deficit shown on the Account of the Vote "Royal Palaces," for the ar ended 31st March 1875.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Grant of 35,567 *l.* includes a sum of 4,750 *l.* voted upon a Supplementary Estimate.

2. The Net Surplus is, as shown by the Account, 722 *l.* 3 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	35,657	–	–
Expenditure - - - - - - - - -	34,934	16	5
Net Surplus - - -	£. 722	3	7

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of Establishment	8,642 – –	8,545 14 3	96 5 9	—
B.—Travelling	150 – –	144 18 8	5 1 4	—
C.—Clothing	1,308 – –	1,227 – –	81 – –	—
D.—Police	19,580 – –	19,208 4 2	371 15 10	—
E.—Works	10,216 – –	3,512 9 3	6,703 10 9	—
F.—Maintenance	74,405 – –	73,616 13 4	788 6 8	—
G.—Furniture	261 – –	221 18 –	39 2 –	—
H.—Rents	585 – –	585 18 1	–	– 18 1
I.—Contingencies and Incidental Expenses	320 – –	230 4 3	89 15 9	—
£.	115,467 – –	107,293 – –	8,174 18 1	– 18 1
Deduct Deficit			– 18 1	
Net Surplus to be surrendered £.			8,174 – –	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer	3,500	–	–
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer	5,466	17	8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision is made in this Grant for sick and disabled men, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.

B.—Casual difference between Estimate and Expenditure.

C.—The Grant contains provision for uniforms in cases of new appointments, for which it is impossible to estimate with accuracy.

D.—The Grant contains provision for substitutes in cases of illness, for occasional Watchmen, and for gratuities in aid of funeral expenses, which it is impossible to estimate with accuracy.

E.—No portion of the Supplementary Grant of 5,000 *l.* for the formation of a new road across the Green Park was expended; unavoidable delay took place in the commencement of the Works for a New Herbarium in Kew Gardens, for which 3,000 *l.* was voted; and a contribution of 300 *l.* to the Corporation of the City of Edinburgh could not be paid during the financial year.

F.—The services provided for in this Grant are so numerous that it is impossible to estimate for them with accuracy.

G.—The expenditure was over-estimated.

H.—A portion (1 *l.* 5 *s.*) of Minister's stipend in respect of Linlithgow Peel, for which no provision was made, was paid out of this Grant.

I.—From the nature of this Grant the expenditure is necessarily uncertain.

The Surplus of 1,104 *l.* 7 *s.* 9 *d.*, shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Head H., "Rents."

2. The Net Surplus is, as shown by the Account, 8,174 *l.*

	£.	s.	d.
Grant - - - - - - - - -	115,467	–	–
Expenditure - - - - - - -	107,293	–	–
Net Surplus - - -	£. 8,174	–	–

VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs of Public Buildings and Offices	45,088 – –	42,527 13 9	2,560 6 3	—
B.—Rents of Premises hired for Public Purposes	38,635 – –	37,780 6 2	854 13 10	—
C.—Payments to Caretakers, &c.	2,160 – –	1,756 2 10	403 17 2	—
D.—Taxes, Insurance, &c.	580 – –	365 14 4	214 5 8	—
E.—Fuel and Light, &c.	28,853 – –	26,044 19 9	2,808 – 3	—
F.—Supply of Water	4,395 – –	5,268 17 4	- -	873 17 4
G.—Westminster Bridge	4,695 – –	2,154 14 9	2,540 5 3	—
H.—Menai and Conway Bridges	434 – –	453 11 4	- -	19 11 4
I.—Government Buildings, Isle of Man	355 – –	496 – 8	- -	141 – 8
K.—Maintenance of Carisbrook Castle, Isle of Wight	133 – –	131 17 8	1 2 4	—
L.—Broadmoor Criminal Lunatic Asylum	5,240 – –	5,989 15 9	- -	749 15 9
M.—Probate Court and Registries	4,455 – –	6,080 2 –	- -	1,625 2 –
N.—Ordnance Survey Building	3,707 – –	1,437 16 11	2,269 3 1	—
O.—Incidental Expenses	400 – –	365 14 5	34 5 7	—
£.	139,130 – –	130,853 7 8	11,685 19 5	3,409 7 1
Deduct Deficit			3,409 7 1	
Net Surplus to be surrendered £.			8,276 12 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	7,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	4,961 15 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.

B.—The Expenditure for additional accommodation was less than the sum provided.

C.—Provision was made in the Estimates for a small increase in the number of Caretakers; the staff was, however, slightly reduced.

D.—The charge for this service was over-estimated.

E.—A considerable saving was effected in the cost of Fuel.

F.—The deepening of the well proved to be a much more costly work than had been anticipated.

G.—The painting of the Bridge, for which 2,500 *l.* had been provided, was deferred.

H.—Owing to a change in the mode of paying the labourers, 13 months' wages became payable during the year. The necessity for this arrangement was not foreseen.

I.—Unforeseen Expenditure was incurred in improving the drainage of Government House, &c.

K.—Casual

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.—PUBLIC BUILDINGS—*continued.*

K.—Casual difference between Estimate and Expenditure.

L.—During the year Expenditure was incurred in making good damages arising from accidents to machinery, and in other unforeseen and necessary works.

M.—Considerable unforeseen Expenditure was incurred upon the urgent representation of the officers of the Probate Court, in providing iron racks, safes, and other fittings for the new Registry in Somerset House. The necessity for this Expenditure did not become apparent until the new offices were being prepared for occupation.

N.—The cost of these works was very considerably over-estimated.

O.—Casual difference between Estimate and Expenditure.

A Grant has been taken for 2,460 *l.* 12 *s.* 2 *d.*, the Deficit shown on the Account of the Vote "Public Buildings," for the year ended 31st March 1875.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under the following Sub-Heads :—

F.—Supply of Water.
H.—Menai and Conway Bridges.
I.—Government Buildings, Isle of Man.
L.—Broadmoor Criminal Lunatic Asylum.
M.—Probate Court and Registries.

2. The Net Surplus is, as shown by the Account, 8,276 *l.* 12 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	139,130	–	–
Expenditure - - - - - - - -	130,853	7	8
Net Surplus - - - - -	£. 8,276	12	4

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FURNITURE of PUBLIC OFFICES, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Furniture of Public Offices - - - - -	16,000 – –	15,093 8 11	906 11 1	—
Surplus to be surrendered - - - £.			906 11 1	

Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - £. 258 16 3

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Expenditure for Furniture during the year was not so large as had been anticipated.

A Grant has been taken for 6 *l.* 17 *s.* 1 *d.*, the Deficit shown on the Account of the Vote "Furniture of Public Offices," for the year ended 31st March 1875.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 906 *l.* 11 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	16,000	–	–
Expenditure - - - - - - - -	15,093	8	11
Surplus - - -	£. 906	11	1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 5.

HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES of PARLIAMENT, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works of Art	1,000 – –	– –	1,000 – –	—
B.—Maintenance of Buildings	9,188 – –	9,179 13 11	8 6 1	—
C.—Warming, Ventilating, and Lighting	13,073 – –	12,621 17 5	451 2 7	—
D.—Police	2,360 – –	2,350 4 11	9 15 1	—
E.—Supply and Repair of Furniture, &c.	4,450 – –	5,165 1 5	– –	715 1 5
F.—Incidental Expenses	1,175 – –	1,164 10 2	10 9 10	—
£.	31,246 – –	30,481 7 10	1,479 13 7	715 1 5
Deduct Deficit			715 1 5	
Net Surplus to be surrendered £.			764 12 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	250 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	26 – 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mr. Herbert's Picture was not completed.

B.—Casual difference between Estimate and Expenditure.

C.—Casual difference between Estimate and Expenditure.

D.—Casual difference between Estimate and Expenditure.

E.—Unforeseen Expenditure was incurred in certain of the official residences, owing to the retirement of the Serjeant-at-Arms and the consequent changes in the Officers of the House. Expenditure, for which no provision had been made, was incurred in the supply of furniture to the refreshment department, in the restoration of the pictures in the Speaker's house, &c.

F.—Casual difference between Estimate and Expenditure.

A Grant has been taken for 372 *l.* 3 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Houses of Parliament," for the year ended 31st March 1875.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 5.

HOUSES OF PARLIAMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 30,746 *l.* A Supplementary Estimate was taken for an additional sum of 500 *l.* Supplementary Estimate.

2. There is an Expenditure in excess of the Estimate under Sub-Head E., "Supply and Repair of Furniture, &c." Excess.

3. The Net Surplus is, as shown by the Account, 764 *l.* 12 *s.* 2 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	31,246	-	-
Expenditure - - - - - - - -	30,481	7	10
Net Surplus - - -	£. 764	12	2

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW HOME AND COLONIAL OFFICES, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Home and Colonial Offices - - -	22,960 – –	12,212 5 1	10,747 14 11	—
Surplus to be surrendered - - - £.			10,747 14 11	

Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer - £. 87 19 11

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Contractors' Accounts were not rendered soon enough to allow of the settlement of their claims before the end of the financial year.

The Surplus of 21,460 *l.* 2 *s.* 9 *d.*, shown on the Account of the Vote "New Home and Colonial Offices," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 10,747 *l.* 14 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - - - - - -	22,960	–	–
Expenditure - - - - - - - -	12,212	5	1
Surplus - - - £.	10,747	14	11

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works - - - - - - - -	27,494 – –	24,274 7 6	3,219 12 6	—
B.—Maintenance of Court Houses - - - -	6,226 – –	4,559 17 3	1,666 2 9	—
£.	33,720 – –	28,834 4 9		—
Surplus to be surrendered - - - £.			4,885 15 3	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	10	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer -	18	11	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Board were not in a position, in some cases, owing to the absence of proper accounts, to pay the amounts for which provision had been made.

B.—The Variation arises from the irregularity with which the Accounts are rendered.

The causes which lead to the variations in the case of this service have been referred to in former explanations and still exist.

The Surplus of 7,373 *l.* 16 *s.* 2 *d.*, shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 14,776 *l.* A Supplementary Estimate was taken for an additional sum of 18,944 *l.*

2. The Surplus is, as shown by the Account, 4,885 *l.* 15 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - - -	33,720	–	–
Expenditure - - - - - - - - - - - -	28,834	4	9
Surplus - - - £.	4,885	15	3

VOTE 8.

NATIONAL GALLERY ENLARGEMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATIONAL GALLERY ENLARGEMENT, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
National Gallery Enlargement Works - -	15,342 – –	14,978 8 –	363 12 –	—
Surplus to be surrendered - - - £.			363 12 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer -	386 4 6

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

A Grant has been taken for 1,864 *l.* 5 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "National Gallery Enlargement," for the year ended 31st March 1875.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 14,109 *l.* A Supplementary Estimate was taken for an additional 1,233 *l.*

2. The Surplus is, as shown by the Account, 363 *l.* 12 *s.*

	£.	s.	d.
Grant - - - - - - - - -	15,342	–	–
Expenditure - - - - - - - -	14,978	8	–
Surplus - - - £.	363	12	–

VOTE 9.

BURLINGTON HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BURLINGTON HOUSE, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Burlington House - - - - - - - -	3,090 – –	2,326 8 –	763 12 –	—
Surplus to be surrendered - - - £.			763 12 –	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the year 1875–76, and paid over to the Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The accounts for this service were not rendered in time to allow of the whole sum provided being paid.

The Surplus of 1,849 *l.* 9 *s.* 3 *d.*, shown on the Account of the Vote "Burlington House," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 763 *l.* 12 *s.*

	£.	s.	d.
Grant - - - - - - - - -	3,090	–	–
Expenditure - - - - - - - -	2,326	8	–
Surplus - - - £.	763	12	–

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 10.

POST OFFICE AND INLAND REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POST OFFICE and INLAND REVENUE BUILDINGS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
POST OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	80,000 – –	56,512 16 3	23,487 3 9	—
B.—Maintenance and Repairs	27,000 – –	39,187 18 1	- - -	12,187 18 1
C.—Furniture	5,266 – –	4,476 16 3	789 3 9	—
D.—Fuel, &c.	3,856 – –	3,705 5 1	150 14 11	—
E.—Fixing and Repairing Pillar Letter Boxes	2,500 – –	2,059 14 1	440 5 11	—
F.—Supply and Repair of Apparatus for the Exchange of Mail Bags by Railways	5,000 – –	3,869 9 10	1,130 10 2	—
INLAND REVENUE:				
G.—Maintenance and Repairs	1,631 – –	1,332 12 1	298 7 11	—
H.—Furniture	700 – –	757 16 8	- - -	57 16 8
I.—Rents	26 – –	25 6 –	– 14 –	—
K.—Fuel	1,598 – –	1,335 16 1	262 3 11	—
POST OFFICE TELEGRAPHS:				
L.—New Works and Alterations	9,125 – –	5,647 3 2	3,477 16 10	—
M.—Maintenance and Repairs	16,928 – –	14,733 8 9	2,194 11 3	—
N.—Furniture	3,970 – –	1,945 14 10	2,024 5 2	—
O.—Fuel, &c.	2,400 – –	2,229 2 3	170 17 9	—
£.	160,000 – –	137,818 19 5	34,426 15 4	12,245 14 9
Deduct Deficit			12,245 14 9	
Net Surplus to be surrendered £.			22,181 – 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	600 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	736 15 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to difficulties in obtaining sites, and to other causes, the erection of new offices at Oxford, Reading, Cardiff, Rotherham, St. Helens, and Stockport, was not commenced, and in other cases the works were not begun till later in the financial year than was anticipated.

B.—From the nature of the works provided for in this Grant, consisting of repairs, &c. of existing buildings, it is impossible to estimate the expenditure with accuracy.

C.—The demands for furniture were not so great as was anticipated.

D.—Casual difference between Estimate and Expenditure.

E.—The Expenditure was over-estimated.

F.—The wear and tear of the apparatus was considerably less than in previous years.

G.—Repairs, for which provision was made, at several offices, were postponed.

H.—Casual difference between Estimate and Expenditure.

I.—Votes of Parliament are not taken for fractions of a pound.

K.—The consumption of coal at the chief office was considerably less than in previous years.

L.—The

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 10.—POST OFFICE AND INLAND REVENUE BUILDINGS—*continued.*

L.—The proposal for new works at Lowestoft, for which a sum of 4,000 *l.* was provided, was abandoned.
M.—The explanation in respect of Sub-head B. applies equally to this Sub-head.
N.—The demands for furniture were not so great as was anticipated.
O.—Casual difference between Estimate and Expenditure.

The Surplus of 26,955 *l.* 7 *s.* 4 *d.*, shown on the Account of the Vote "Post Office and Inland Revenue Buildings," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimates under Sub-Heads B., "Maintenance and Repairs," and H., "Furniture."

2. The Net Surplus is, as shown by the Account, 22,181 *l.* 0 *s.* 7 *d.*

	£.	s.	d.
Grant	160,000	–	–
Expenditure	137,818	19	5
Net Surplus	£. 22,181	–	7

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 11.

BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH MUSEUM BUILDINGS, in the Year ended 31st March 1876, showing a Surplus upon certain Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs	7,347 – –	3,628 15 5	3,718 4 7	—
B.—Rents	270 – –	270 – –	—	—
C.—Supply of Water	235 – –	170 19 3	64 – 9	—
D.—Fuel and Light	1,675 – –	1,544 2 6	130 17 6	—
E.—Contingencies	11 – –	10 10 –	– 10 –	—
£.	9,538 – –	5,624 7 2	3,913 12 10	—
Surplus to be surrendered £.			3,913 12 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	2 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	1 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision to the extent of 5,000 *l.* was made in this grant for the erection of a new Staircase, of which a considerable sum was unexpended.

B.—No variation.

C.—Claims for three quarters of a year only were received in sufficient time to admit of their being paid within the financial year.

D.—The consumption of coal was less than was anticipated.

E.—Votes of Parliament are not taken for fractions of a pound.

The Surplus of 257 *l.* 6 *s.* 7 *d.*, shown on the Account of the Vote "British Museum Buildings," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 11.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus is, as shown by the Account, 3,913 *l.* 12 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	9,538	—	—
Expenditure - - - - - - - - -	5,624	7	2
Surplus - - -	£. 3,913	12	10

VOTE 12.

COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Additions	14,500 – –	3,020 19 10	11,479 – 2	—
B.—Alterations, Maintenance, and Repairs	6,300 – –	4,509 2 10	1,790 17 2	—
C.—Rents and Insurance	14,630 – –	14,374 7 3	255 12 9	—
D.—Payments to Caretakers	6,250 – –	6,159 6 7	90 13 5	—
E.—Furniture	1,000 – –	744 – 1	255 19 11	—
F.—Fuel, Light, &c.	4,000 – –	3,663 6 8	336 13 4	—
£.	46,680 – –	32,471 3 3	14,208 16 9	—
Surplus to be surrendered £.			14,208 16 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	500 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer	10,430 5 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The new buildings at Manchester and Sunderland were not commenced so soon as had been anticipated. The works at Blackburn and Newcastle were postponed in view of the possibility of further requirements to meet the business under the Judicature Act.

B.—The expenditure upon this service in the District B. proved less than had been expected.

C.—Casual difference between Estimate and Expenditure.

D.—Casual difference between Estimate and Expenditure.

E.—The demands for Furniture were fewer than had been anticipated.

F.—Casual difference between Estimate and Expenditure.

The Surplus of 6,629 *l.* 17 *s.* 9 *d.* shown on the Account of the Vote "County Courts Buildings" for the year ending 31st of March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 12.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 40,680 *l.* A Supplementary Estimate was taken for an additional sum of 6,000 *l.*

2. The Surplus is, as shown by the Account, 14,208 *l.* 16 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	46,680	–	–
Expenditure - - - - - - - -	32,471	3	3
Surplus - - - £.	14,208	16	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 13.

SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART DEPARTMENT BUILDINGS, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings at South Kensington - -	4,198 – –	2,077 7 9	2,120 12 3	—
B.—Maintenance - - - - - - -	4,478 – –	3,059 3 7	1,418 16 5	—
C.—Rents - - - - - - - - -	890 – –	881 7 –	8 13 –	—
D.—Incidental Expenses - - - - -	40 – –	25 7 4	14 12 8	—
£.	9,606 – –	6,043 5 8		—
Surplus to be surrendered - - - - £.			3,562 14 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	100 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - -	1 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Contractors' accounts having been rendered more promptly than had been anticipated a much larger amount was paid on account of this service in the year 1874–75 than had been expected at the time of framing the Estimate for 1875–76. The charge upon the Vote for the last-mentioned year was consequently greatly reduced.

B.—It was found practicable to reduce considerably the cost of certain of the works provided for.

C.—The sum provided slightly exceeded the amount. In the Votes for 1876–77 the precise sum required is taken.

D.—Casual difference between Estimate and Expenditure.

The Surplus of 119*l.* 16*s.* 4*d.*, shown on the Account of the Vote "Science and Art Department Buildings," for the Year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 3,562 *l.* 14 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	9,606	–	–
Expenditure - - - - - - - -	6,043	5	8
Surplus - - -	£. 3,562	14	4

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 14.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff	6,900 – –	6,878 5 –	21 15 –	—
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers	16,130 – –	16,663 13 4	- -	533 13 4
C.—Pay, &c. of Civil Assistants, Meresmen, and Labourers	96,050 – –	98,418 12 11	- -	2,368 12 11
D.—Travelling Expenses	3,550 – –	3,351 – 1	198 19 11	—
E.—Fuel, Light, &c.	1,800 – –	1,454 19 –	345 1 –	—
F.—Stores	4,620 – –	5,604 12 5	- -	984 12 5
G.—Contingencies	4,450 – –	4,460 – 6	- -	10 – 6
£.	133,500 – –	136,831 3 3	565 15 11	3,896 19 2
Deduct Surplus				565 15 11
Net Deficit to be voted £.				3,331 3 3

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer	20,000	–	–
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer	16,026	8	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation is attributable to changes in the Staff.

B.—The exceeding is attributable to the fact that the Grant for 1875-76 was considerably reduced as compared with that for 1874-75, but that, owing to the execution of several special services, and to other causes, no corresponding reduction was found practicable in the number of the employés till nearly the close of the financial year.

C.—The explanation of the variation on Sub-head B. is equally applicable to this Sub-head.

D.—Casual difference between Estimate and Expenditure.

E.—Saving attributable to reduction in prices of Fuel.

F.—A greater quantity of Stores was found necessary than was anticipated, owing to the increased number of maps published.

G.—Casual difference between Estimate and Expenditure.

The Surplus of 1,002*l.* 0*s.* 6*d.*, shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 14.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimates, under Sub-Heads B., C., F., and G. Excess.

2. In this Vote provision is made for the "Expense of Maps for the Landed Estates Court, Ireland," the cost of which when recovered from the proceeds of Sales of Estates is paid into the Exchequer as an Extra Receipt. On the 31st of March last the amount outstanding in respect of this service was, 17,475 *l.* 15 *s.* 9 *d.* There also remained due at the same date, 280 *l.* 17 *s.* 4 *d.* from the Commissioners of the Church Temporalities in Ireland, in respect of services performed for that Commission. Expenses of certain maps.

3. The Net Deficit is, as shown by the Account, 3,331 *l.* 3 *s.* 3 *d.*, for which a Vote will be required. Net Deficit.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	133,500	–	–
Expenditure - - - - - - - - -	136,831	3	3
Net Deficit - - -	£. 3,331	3	3

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 15.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD of TRADE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Dover	2,050 – –	2,957 5 –	– – –	907 5 –
B.—Holyhead Harbour	5,259 – –	3,735 10 7	1,523 9 5	—
C.—Works, Spurn Point	300 – –	1,000 5 8	– – –	700 5 8
D.—St. Catherine's, Jersey	120 – –	107 – 4	12 19 8	—
E.—Harwich	220 – –	– – –	220 – –	—
Alderney	– – –	15 – –	– – –	15 – –
£.	7,949 – –	7,815 1 7	1,756 9 1	1,622 10 8
Deduct Deficit			1,622 10 8	
Net Surplus to be surrendered £.			133 18 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,400 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	3,741 10 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is mainly due to compensation paid to the Contractor on the abandonment of the upper works of the pier and to the cost of special works for repairing damage by storm.

B.—The cost of maintenance of works was not so large in this year as was anticipated.

C.—The deficiency arises from special expenditure required for additional protective works at Spurn, rendered necessary by heavy gales in the spring, approved by Treasury Letter, 9414 of 14th June 1875.

D.—Slightly over-estimated.

E.—The expenditure provided for did not come in course of payment within the year.

Alderney.—The Harbour and Property at Alderney held by the Board of Trade having been transferred to the Admiralty and War Office by Order in Council of 24th October 1874, the Board of Trade thought it unnecessary to provide in the Harbours Estimate for any expenditure at Alderney. Their late factor at Alderney having, however, made a claim for remuneration for his past services in connection with the Harbour, a sum of 15 *l.* was awarded to him.

The Surplus of 829 *l.* 10 *s.* 8 *d.*, shown on the Account of the Vote "Harbours, &c. under the Board of Trade," for the year ended 31st March 1875, has been surrendered.

Board of Trade,
30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 15.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head B, "Holyhead Harbour," is included a payment of 15 *l.*, being a contribution towards the maintenance of the Old Harbour road. Contribution to O Harbour Road.

As under the provision of the 3rd and 4th Sections of the Act 37 & 38 Vict. c. 30, the Board of Trade is relieved from all liabilities of this description, a question was raised as to this payment out of the Vote, and I have been informed by the Board of Trade that "the Chairman of the Select Committee, to whom the Bill was referred, intimated to the "Parliamentary Agent for the Board of Trade, that although they considered the Preamble "proved, yet they thought that a contribution ought to be made by the Government "towards the expense of maintaining the road. Under these circumstances application "was made to, and obtained from, the Treasury, for authority to pay an annual subscription "of 15 *l.* towards this object so long as the Government property at Holyhead remained "exempt from highway or other rates."

If, as would appear, this payment will be an annual charge, the Vote under Class I., for "Rates and Contributions in lieu of Rates on Government Property," would seem to be the proper Vote to which this payment should be charged.

2. An additional Sub-Head, "Alderney," has been raised by Treasury authority, under which there is a payment of 15 *l.* as a remuneration to an Agent of the Board of Trade for past services connected with the Alderney Breakwater. Additional Sub-head.

As Alderney Harbour has been transferred from the charge of the Board of Trade to the Admiralty under the Act 37 & 38 Vict. c. 92, it might be expected that all expenses in respect of that Harbour would be met out of the Vote for that Department, and I am of opinion that it would have been more correct to have so charged this payment.

3. There has been an Excess of Expenditure over the Estimate under the Sub-heads A. and C. Excess.

4. The Net Surplus to be surrendered is, as shown by the Account, 133 *l.* 18 *s.* 5 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	7,949	-	-
Expenditure - - - - - - - - -	7,815	1	7
Net Surplus - - - £.	133	18	5

VOTE 16.

METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metropolitan Fire Brigade - - - - - -	10,000 – –	10,000 – –	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS Grant is "in Aid" of the Funds for Establishment and Maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

	£.
Grant - - - - - - - - - - - -	10,000
Expenditure - - - - - - - - - - - -	10,000

VOTE 17.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES on GOVERNMENT PROPERTY, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,291 – –	1,386 – 2	– – –	95 – 2
B.—Travelling	200 – –	210 4 4	– – –	10 4 4
B 1.—Valuation of Property	– – –	5 5 –	– – –	5 5 –
C.—Rates and Contributions in lieu of Rates	232,500 – –	183,938 – 10	48,561 19 2	—
£.	233,991 – –	185,539 10 4	48,561 19 2	110 9 6
Deduct Deficit			110 9 6	
Net Surplus to be surrendered £.			48,451 9 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was mainly caused by a payment, under Treasury sanction, to a late clerk, for whom no provision had been made in the Estimate.

B.—The expenses under this Sub-head cannot be exactly estimated.

B 1.—This is the amount of a fee paid to a Surveyor for work performed in connection with valuations made by him in the year 1860.

C.—This Surplus arose from unavoidable delay in the settlement of the valuations of the Government Property throughout the United Kingdom.

The Surplus of 132,789 *l.* 3 *s.* 2 *d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1875, has been surrendered.

Treasury, 29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 17.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimates has taken place under the following Sub-Heads:

A.—Salaries.

B.—Travelling.

B 1.—Valuation of Property.

New Sub-Head.

2. B 1.—Valuation of Property.—No vote was taken for this service, and the Treasury have opened a new Sub-Head, B 1.

Sub-Head C.

3. C.—Rates and Contributions in lieu of Rates.—I deem it desirable to call attention to the fact that the payments under this Sub-Head are supported by Schedules signed by the Inspector of Rates on Government Property, but the correctness of these Schedules is not verified by this Department.

Net Surplus.

4. The Net Surplus to be surrendered is, as shown by the Account, 48,451 *l.* 9 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	233,991	–	–
Expenditure - - - - - - - -	185,539	10	4
Net Surplus - - -	£. 48,451	9	8

VOTE 18.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WELLINGTON MONUMENT, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wellington Monument - - - - - -	3,401 – –	2,250 – –	1,151 – –	—
Surplus to be surrendered - - - £.			1,151 – –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The death of Mr. Stevens, the Sculptor engaged upon the Monument, delayed the progress of the works.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,151 *l.*

	£. s. d.
Grant - - - - - - - - - - - -	3,401 – –
Expenditure - - - - - - - - - - -	2,250 – –
Surplus - - - £.	1,151 – –

VOTE 19.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATURAL HISTORY MUSEUM, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Natural History Museum - - - - - -	80,000 – –	62,933 – 2	17,066 19 10	—
Surplus to be surrendered - - - £.			17,066 19 10	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The progress of this work was not so great during the year as had been anticipated.

The Surplus of 9,491 *l.* 15 *s.* 2 *d.*, shown on the Account of the Vote, "Natural History Museum," for the Year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 19.

NATURAL HISTORY MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 17,066 *l.* 19 *s.* 10 *d.*

	£.	s.	
Grant - - - - - - - - - -	80,000	–	–
Expenditure - - - - - - - - -	62,933	–	2
Surplus - - - - £.	17,066	19	10

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20.

METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
B.—Maintenance and Repair of Buildings - -	1,878 – –	1,226 15 4	651 4 8	—
C.—Rents - - - - - - - -	2,977 – –	2,911 15 2	65 4 10	—
D.—Payments to Caretakers - - - -	475 – –	448 2 –	26 18 –	—
E.—Furniture - - - - - - -	350 – –	428 1 –	- -	78 1 –
F.—Fuel, Light, &c. - - - - - -	870 – –	779 7 7	90 12 5	—
G.—Incidental Expenses - - - - -	130 – –	123 8 1	6 11 11	—
£.	6,680 – –	5,917 9 2	840 11 10	78 1 –
Deduct Deficit - - - - - - - - - -			78 1 –	
Net Surplus to be surrendered - - - £.			762 10 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - -	100 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer -	961 14 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Provision, to the extent of 250 *l.*, was made in this Grant for making good the dilapidations of the old Police Court, Marylebone, which sum was not required; the amount provided, moreover, for fittings and fixtures was over-estimated.

C.—Irregularity of applications by Claimants for rent.

D.—Casual difference between Estimate and Expenditure.

E.—A larger Expenditure was incurred for the supply of Furniture for the new Police Court, Marylebone, than was anticipated.

F.—Reduction in price of coal. The consumption of fuel, candles, &c., was less than usual.

G.—Casual difference between Estimate and Expenditure.

The Surplus of 12,202 *l.* 8 *s.* 11 *d.*, shown on the Account of the Vote "Metropolitan Police Courts," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate, under Sub-Head E, "Furniture."

2. The Net Surplus is, as shown by the Account, 762 *l.* 10 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	6,680	–	–
Expenditure - - - - - -	5,917	9	2
Net Surplus - - -	£. 762	10	10

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW COURTS of JUSTICE and OFFICES, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Property	200 – –	– –	200 – –	—
B.—Erection of Building	75,000 – –	71,607 15 2	3,392 4 10	—
C.—Taxes, &c.	900 – –	821 12 –	78 8 –	—
£.	76,100 – –	72,429 7 2		—
Surplus to be surrendered - - £.			3,670 12 10	

Amount of Extra Receipts realised in the year 1875–76, and paid over to the Exchequer - £. 5 s. – d. –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—It is necessary to make provisions to meet vendors' costs in respect of purchase moneys paid into the Court of Chancery; no claims were, however, made in respect of these costs during the year 1875–6.
B.—The progress of the works was scarcely so rapid as was anticipated.
C.—The Expenditure was over estimated.

The Surplus of 30,332 *l* 7 *s.* 7 *d.*, shown on the Account of the Vote "New Courts of Justice and Offices," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 3,670 *l.* 12 *s.* 10 *d.*

	£. s. d.
Grant	76,100 – –
Expenditure	72,429 7 2
Surplus	£. 3,670 12 10

VOTE 22.

RAMSGATE HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "RAMSGATE HARBOUR," in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant in aid of the Local Revenues of Ramsgate Harbour - - - - - - - - -	550 – –	—	—	—
Supplementary ditto - - - - - -	1,500 – –	—	2,050 – –	—
£.	2,050 – –	- -		—
Surplus to be surrendered - - - £.			2,050 – –	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

A payment for extraordinary repairs to one of the Harbour tugs, to meet which this amount was taken, was not made within this financial year. It is still pending settlement by arbitration.

The Surplus of 730 *l.*, shown on the Account of the Vote "Ramsgate Harbour," for the Year ended 31st March 1875, has been surrendered.

Board of Trade,
30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

VOTE 22.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IT appears from the Account of Receipts and Payments made by the Board of Trade in respect of Ramsgate Harbour, that the Local Revenues fell short of the Expenditure by the sum of 59 *l.* 0 *s.* 2 *d.*

2. No payment has been made out of the Grant-in-Aid, viz., 2,050 *l.*, which will therefore have to be surrendered to the Exchequer.

	£. s. d.
Grant - - - - - - - - - - - - -	2,050 – –
Expenditure - - - - - - - - - - - -	Nil.
Surplus - - - £.	2,050 – –

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 23.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW PALACE at WESTMINSTER (ACQUISITION of LANDS and EMBANKMENT), in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Embankment - - - - - - - -	10,000 – –	9,540 – –	460 – –	–
B.—Costs in respect of Purchase of Property - -	- -	14 14 3	- -	14 14 3
£.	10,000 – –	9,554 14 3	460 – –	14 14 3
Deduct Deficit - - - - - -			14 14 3	
Net Surplus to be surrendered - - £.			445 5 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The progress of the Works did not admit of any further payment to the Contractors.

B.—This Expenditure was not foreseen.

This Surplus of 100 *l.*, shown on the Account of the Vote "New Palace at Westminster (Acquisition of Lands and Embankment)," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-Head has been introduced into this Account, "Costs in respect of Purchase of Property." This Expenditure appears to be for the legal expenses incurred in connection with the Acquisition of Land, under the provisions of the Act 30 & 31 Vict. c. 40.

It has been thought more correct to show this arrear payment under a distinct Sub-Head, inasmuch as the Vote for the present year is stated to have been taken for New Works only.

2. The Net Surplus is, as shown by the Account, 445 *l.* 5 *s.* 9 *d.*

	£. s. d.
Grant - - - - - - - - - - - -	10,000 – –
Expenditure - - - - - - - - - - -	9,554 14 3
Net Surplus - - - £.	445 5 9

VOTE 23A.

CHAPTER HOUSE, WESTMINSTER.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHAPTER HOUSE, WESTMINSTER, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Chapter House at Westminster - - - -	250 – –	238 17 6	11 2 6	—
Surplus to be surrendered - - - £.			11 2 6	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 11 *l.* 2 *s.* 6 *d.*

	£.	s.	d.
Grant - - - - - - - - - - -	250	–	–
Expenditure - - - - - - - - - -	238	17	6
Surplus - - - £.	11	2	6

VOTE 23 B.

PUBLIC OFFICES SITE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "PUBLIC OFFICES SITE," in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Purchase of Property - - - - - -	36,920 - -	36,697 1 3	222 18 9	—
Surplus to be surrendered - - - £.			222 18 9	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The costs connected with the Purchase of the Property were less than was anticipated.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dumbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 23B.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 222 *l.* 18 *s.* 9 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	36,920	-	-
Expenditure - - - - - - - - - - -	36,697	1	3
Surplus - - - £.	222	18	9

VOTE 24.

MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MARLBOROUGH HOUSE, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Marlborough House - - - - - - -	550 – –	529 19 2	20 – 10	—
Surplus to be surrendered - - - £.			20 – 10	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Grant and Expenditure.

The Surplus of 1 *l.* 0 *s.* 1 *d.*, shown on the Account of the Vote "Marlborough House," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 20 *l.* 0 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - - - - - - - -	550	–	–
Expenditure - - - - - - - - -	529	19	2
Surplus - - - £.	20	–	10

VOTE 25.

PUBLIC BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	57,237 – –	61,012 8 2	- - -	3,775 8 2
B.—Repairs, Minor Alterations, &c.	44,002 – –	44,134 8 7	- - -	132 8 7
C.—Rent and Insurances	3,692 – –	3,634 15 7	57 4 5	—
D.—Furniture and Fittings	16,533 – –	14,742 1 –	1,790 19 –	—
E.—Fuel, Light, and Water	27,675 – –	25,874 19 7	1,800 – 5	—
F.—Incidental Expenses	1,100 – –	1,176 12 3	- - -	76 12 3
G.—Phœnix Park	8,007 – –	6,654 6 8	1,352 13 4	—
H.—Curragh of Kildare	752 – –	751 17 1	– 2 11	—
I.—Piers, Harbours, &c.	18,213 – –	17,770 11 1	442 8 11	—
K.—Purchase of Sites and Buildings	4,200 – –	5,232 14 9	- - -	1,032 14 9
£.	181,411 – –	180,984 14 9	5,443 9 –	5,017 3 9
Deduct Deficit			5,017 3 9	
Net Surplus to be surrendered £.			426 5 3	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	3,500	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	4,051	6	9*

* This increase over Estimate is due to the sale of a larger quantity of old materials than generally arises in any one year; and also to an increase in Harbour Dues at Kingstown.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is generally attributable to the insufficiency of the re-Votes taken for the Royal Hibernian Military School and the Royal Irish Constabulary Buildings; and to a further over-expenditure on the latter, as well as on the Vote for Grants-in-aid of National School Buildings, the particulars of which are given in the accompanying detailed statement.

B.—Casual.

C.—The Surplus is the balance of rents not claimed within the year.

D.—This saving was effected: (1), by limiting the requisitions of the Departments; and (2), by the demands in certain instances being under the amounts provided for in the Estimate.

E.—The saving is due to the Board having entered into more favourable contracts than they had calculated on at the time of preparing the Estimate.

F.—The Estimate of this Sub-Head is based on the probable amount which will come in course of payment within the year, which has proved to be insufficient.

G.—In consequence of the delay in making the tunnel under the park by the Great Southern and Western Railway Company, the Board were unable to expend 1,083 *l.* of the 1,500 *l.* special grant for compensating works. The residue of the Surplus arises on various items, being for the most part casual savings.

H.—Casual.

I.—The Surplus is due to less progress having been made with the Port Oriel and Rathmullen Piers than was anticipated.

K.—Arising from the purchase of sites for coast-guard stations with the sanction of the Lords of the Treasury, for which no provision was made in this Estimate.

The Surplus of 10,725 *l.* 8 *s.* 10 *d.*, shown on the Account of the Vote "Public Buildings, Ireland," for the year ended 31st March 1875, has been surrendered.

Office of Public Works, Dublin,
27 November 1876.

J. G. M'Kerlie, Chairman,
Accounting Officer, Board of Public Works.

W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 25.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has been incurred under the Sub-Heads A., B., F., and K. — Excess.

2. A detached statement showing the Expenditure as compared with the Savings or Excess upon each item of the Sub-Head A., prepared by the Commissioners of Works, is annexed. — Sub-Head A.

3. The Net Surplus is, as shown by the Account, 426 *l.* 5 *s.* 3 *d.* — Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	181,411	–	–
Expenditure - - - - - - - - -	180,984	14	9
Net Surplus - -	£. 426	5	3

A.—NEW WORKS AND ALTERATIONS, 1875-76.

BUILDINGS.	Vote.	Expenditure.	Balances. Unexpended.	Balances. Excess.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
. Coast Guard Stations - -	20,320 – –	18,653 4 11	1,666 15 1	- -	1. Completion of some works delayed by unanticipated causes.
. Royal Hibernian Military School	1,100 – –	1,718 9 8	- -	618 9 8	2. The Excess in this case has been caused by the insufficiency of the re-Vote taken for the work when framing the Estimates for 1875–76; the expenditure during the previous year having been much less than was at that time anticipated, and also in consequence of the accidental falling of a vault and wall, the particulars of which were submitted to the Treasury, but the cost of which could not then be stated.
. Revenue Buildings: £. s. d. Customs - 8,835 5 11; Postal - - 693 13 8	12,435 – –	9,528 19 7	2,906 – 5	- -	3. In consequence of legal and other difficulties, no progress was made with the Cork Post Office.
. Vice-Regal Lodge - - - -	40 – –	99 5 7	- -	59 5 7	4. This excess is for work properly chargeable against the Vote for 1874–75, but which was not fully completed before the close of the financial year as anticipated when the Estimate for the following year was being framed.
. District Probate Registry Office, Armagh.	22 – –	10 – –	12 – –	- -	5. Work not completed.
. Metropolitan Police Buildings -	840 – –	689 15 3	150 4 9	- -	6. The proposed addition to Cabra Barrack was abandoned, and some other works provided for not completed.
Carried forward - - - £.	34,757 – –	30,699 15 –	4,735 3 –	677 15 3	

Civil Service Estimates—Class I.—*continued.*

A.—NEW WORKS AND ALTERATIONS, 1875–76—*continued.*

Buildings.	Vote.	Expenditure.	Balances. Unexpended.	Balances. Excess.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brought forward - - -	34,757 – –	30,699 15 –	4,735 – 3	677 15 3	
7. Royal Irish Constabulary Depôt Barracks.	2,640 – –	3,685 5 –	- -	1,045 5 –	7. Of the Excess in this case, 615 *l.* has, in like manner to that at the Royal Hibernian Military School, been caused by the insufficiency of the re-Vote taken when preparing the Estimate for 1875-76. The remaining portion of the Excess, amounting to 430 *l.*, arises from the greater cost of the buildings than was anticipated, and due principally to additional fittings in the store rooms and recreation rooms, and improved sanitary arrangements applied for by the Constabulary Department during the progress of the works.
8. Royal Irish Constabulary Barracks.	12,090 – –	14,790 8 4	- -	2,700 8 4	8. Of the Excess in this case, 1,372 *l.* 8 *s.* 4 *d.* has, in like manner to that at the Royal Hibernian Military School, been caused by the insufficiency of the re-Vote taken when preparing the Estimate for 1875–76. The remaining portion, amounting to 1,428 *l.*, is an excess on a group of barracks, which were estimated to cost 16,173 *l.*, and arises, in some instances, from unexpected difficulties experienced during the progress of the works, or from additional works and fittings either found to be necessary, or which were applied for by the Constabulary Department. The following are the principal items forming this Excess :— Increased cost of obtaining secure foundations for Tipperary Barrack, 309 *l.* Plastering the exterior of six barracks in cement, to prevent the penetration of wet, and render them fit for occupation immediately on completion, 700 *l.* Improved sanitary arrangements, 80 *l.* Gas fittings, bell-hanging, &c., 78 *l.* Additional cost has also been incurred in superintendence, owing to the length of time occupied in the execution of the works, in consequence of the difficulty of obtaining skilled labour in the remote districts in which some of these barracks are situate. Some expenditure of small amount has taken place in connection with three of these barracks since the close of the year 1875–76, the amount of which has not yet been ascertained.
9. Convict Prison, Lusk - -	55 – –	138 8 6	- -	83 8 6	9. This includes a sum of 74 *l.* 9 *s.* 6 *d.*, chargeable against the Estimate 1874–75, in which a sum of 297 *l.* was taken, but the superintendent was unable to carry out the work for which it was provided, in due time.
10. Spike Island Prison - -	880 – –	- -	880 – –	- -	10. The payments against this were held over, pending investigation into accounts, and was brought under the notice of the Treasury.
11. Dundrum Criminal Lunatic Asylum.	535 – –	606 7 10	- -	71 7 10	11. This Excess is for works properly chargeable against the Vote 1874–75, but which were not fully completed before the close of the financial year, as anticipated when the Estimate for the following year was being framed.
Royal Dublin Society:					
12. House, &c., Kildare-street	30 – –	- -	30 – –	- -	12. Work not done.
13. Botanic Gardens - -	250 – –	291 5 4	- -	41 5 4	13. This work consisted of the re-modelling and improvement of an old building, and, from the decayed condition in which it was found, the work was more expensive than anticipated.
14. Royal College of Science -	50 – –	64 1 11	- -	14 1 11	14. Works proved more costly than anticipated.
Carried forward - - - £.	51,287 – –	50,275 11 11	5,645 – 3	4,633 12 2	

Civil Service Estimates—Class I.—*continued.*

A.—NEW WORKS AND ALTERATIONS, 1875–76—*continued.*

Buildings.	Vote.	Expenditure.	Balances. Unexpended.	Balances. Excess.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brought forward - - -	51,287 – –	50,275 11 11	5,645 – 3	4,633 12 2	
TIONAL EDUCATION:					
15. Albert Model Farm - -	- -	9 13 2	- -	9 13 2	15. Balance of work chargeable against previous Vote.
16. Munster Model Farm -	32 – –	- -	32 – –	- -	16. Work not done.
17. District and Minor Model Schools.	265 – –	163 4 6	101 15 6	- -	17. Some of the works postponed, from unavoidable causes.
18. Grants for Building, Inclosing, &c., Ordinary Literary Schools.	7,000 – –	7,874 10 8	- -	874 10 8	18. The Board have no means of accurately estimating the amount of grants which will come in course of payment for any year. The Estimate is approximate, and the expenditure varies very much from year to year, being mainly dependent on the managers of schools, who, on the completion of the buildings, ask for an inspection, and the issue of the grants.
. Royal Irish Academy - -	- -	1 11 –	- -	1 11 –	19. Balance of works commenced during 1874–75' and duly provided for in that Vote.
0. Custom House, Dublin - -	- -	1 1 6	- -	1 1 6	20. Ditto - - - ditto.
. Queen's College, Cork - -	319 – –	126 11 –	192 9 –	- -	21. One work postponed, and others not carried out as they ought to have been; indifferent contractor.
2. National Gallery - - -	124 – –	172 11 8	- -	48 11 8	22. The amount 124 *l.* was provided for building a store-shed, which has been more expensive than was anticipated.
3. General Registry Office - -	210 – –	214 4 6	- -	4 4 6	
4. Ordnance Survey Office, Mountjoy Barrack.	3,000 – –	2,173 8 3	826 11 9	- -	24. Less progress made than was anticipated.
	62,237 – –	—	—	—	
Deduct for Works which may not be executed within the year - -	5,000 – –	—	—	—	
£.	57,237 – –	61,012 8 2	6,797 16 6	5,573 4 8	
			5,000 – –	—	
	£. 3,775 8 2	£.	1,797 16 6	1,797 16 6	
			£.	3,775 8 2	

Office of Public Works, Dublin, 27 November 1876.

W. B. Soady, Accountant.

VOTE 26.

LIGHTHOUSES ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
New Works:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Bahamas	4,250 – –	7,719 3 7	– –	3,469 3 7
B.—Barbados	—	—	—	—
C.—Cape of Good Hope	2,200 – –	– –	2,200 – –	—
Tunis—Cape Bon	– –	200 5 2	– –	200 5 2
Maintenance and Repairs:				
D.—Bahamas	9,500 – –	9,226 – 6	273 19 6	—
E.—Falkland Islands, Cape Pembroke	600 – –	408 13 6	191 6 6	—
F.—Morocco—Cape Spartel	60 – –	58 4 2	1 15 10	—
G.—Sombrero Island	700 – –	629 5 4	70 14 8	—
H.—Inspection of Lighting Apparatus	100 – –	100 – –	—	—
£.	17,410 – –	18,341 12 3	2,737 16 6	3,669 8 9
Deduct Surplus				2,737 16 6
Net Deficit to be voted £.				931 12 3

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	100 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	99 16 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The difficulties attending the erection of this Lighthouse have been very great, as was pointed out to the Treasury in forwarding the Estimates for 1875-6 and 1876-7, and the provision made in this year's Vote has proved inadequate.

C.—The conditions on which this contribution was to have been made not having been fulfilled by the Colony, nothing has been expended.

D, E, F, G, H, slightly over estimated.

Cape Bon.—The Vote taken for the purchase of the apparatus for this Lighthouse in 1873-4, was not wholly expended, 343 *l.* being surrendered as surplus in 1874-5. The Treasury authorised certain expenditure connected with fitting up the apparatus to be charged to the Vote, and of this expenditure, 200 *l.* 5 *s.* 2 *d.*, came in course of payment in this year.

A Grant has been taken for 1,763 *l.* 7 *s.* 9 *d.*, the Deficit shown on the Account of the Vote "Lighthouses Abroad," for the year ended 31st March 1875.

Board of Trade,
30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 26.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-Head has been raised under Treasury sanction, namely, "Tunis—Cape Bon," under which there is an expenditure amounting to 200 *l.* 5 *s.* 2 *d.*, the payment was charged on the Vote in May 1876, but the authority for raising the new Sub-Head was only applied for and obtained in December 1876, when the total of the Grant had already been exceeded. The proper course would have been to have obtained the necessary authority in May, when there were sufficient savings on the Vote, but as this course was delayed till December 1876, it appears to me that the Board of Trade should have been informed that final provision could only be made for this payment when there were funds on the Vote to meet it, and that in the meantime this amount should have been temporarily defrayed from the Civil Contingencies Fund. New Sub-Head.

A copy of the Treasury Letter sanctioning the charge is annexed.

2. Under the Sub-Head A., "Bahamas," there is included a payment of 8 *l.*, for which no voucher has been produced, and which therefore is inadmissible as a charge against the Vote. Sub-Head A., unvouched payment.

3. The Net Deficit on the Grant, as shown by the Account, is 931 *l.* 12 *s.* 3 *d.*, but deducting the sum of 8 *l.*, for the reason given in the preceding paragraph, the correct amount of the Net Deficit to be voted will be 923 *l.* 12 *s.* 3 *d.*, and the Grant and Expenditure will stand as follows:— Amended Net Deficit.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	17,410	–	–
Expenditure - - - - - - - - -	18,333	12	3
Net Deficit - - - £.	923	12	3

LETTER referred to in the foregoing REPORT.

Sir, Treasury Chambers, 9 December 1876.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury, Mr. Hamilton's letter of the 1st instant, enclosing a copy of the Appropriation Account of the Vote for Lighthouses Abroad, Vote 25, Class I., for the year 1875–6, showing that a deficiency, amounting in the aggregate to the sum of 3,669 *l.* 8 *s.* 9 *d.*, has arisen on Sub-head A. of the said Vote, on account of the new Lighthouse on Bird Rock, Bahamas, and also on that at Cape Bon, for which no provision, it is stated, had been made in the Estimates for that year.

I am to state, for the information of the Lords of the Committee, that my Lords will not refuse their sanction to the appropriation of the Savings, amounting to 2,737 *l.* 16 *s.* 6 *d.*, which have accrued on Sub-Heads C., D., E., F., and G., of the Vote, so far as they will go to meet the deficiencies arising on the remaining Sub-Heads, as requested in the letter.

My Lords feel it to be their duty again to remark on the large expenditure which has been incurred on account of the Lighthouse at Bird Rock, and they are of opinion that the notice of this Board, should have been called to this excess of expenditure, before the Account was submitted for their consideration, with a view to a Supplementary Estimate being submitted to Parliament.

I am, &c.

The Secretary, Board of Trade. (signed) *William Law.*

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 27.

BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH EMBASSY HOUSES and CONSULAR and LEGATION BUILDINGS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Legation and Consular Buildings, China and Japan	32,561 – –	28,538 6 4	4,022 13 8	—
B.—British Consulate and Embassy Houses, Constantinople and Therapia	11,788 – –	12,796 7 –	- -	1,008 7 –
C.—British Embassy House, Madrid	100 – –	92 17 10	7 2 2	—
D.—British Embassy House, Paris	1,342 – –	1,325 16 7	16 3 5	—
E.—Legation Buildings, Tehran	4,055 – –	8,126 18 7	- -	4,071 18 7
F.—British Embassy House, Vienna	14,131 – –	13,964 8 5	166 11 7	—
G.—British Embassy House, Washington	7,833 – –	5,461 5 6	2,371 14 6	—
H.—Legation House, Lisbon	2,000 – –	1,082 16 4	917 3 8	—
I.—Miscellaneous Rents	590 – –	547 7 8	42 12 4	—
£.	74,400 – –	71,936 4 3	7,544 1 4	5,080 5 7
Deduct Deficit			5,080 5 7	
Net Surplus to be surrendered £.			2,463 15 9	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to the Exchequer	500	–	–
Amount of Extra Receipts realised in the year 1875–76, and paid over to the Exchequer	1,174	4	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Some of the works for which provision was made in this Grant were postponed.

B.—The exceeding is attributable to the damage caused to the buildings by the exceptionally stormy weather, and to the fact that the Board were called upon to pay a claim which had been outstanding for some years in respect of works at Therapia.

C.—Casual difference between Estimate and Expenditure.

D.—Casual difference between Estimate and Expenditure.

E.—In the preparation of the original Estimate for the new Mission Building, provision for the cost of Furniture for the same, and for the carriage thereof, was overlooked, such cost has been charged to this Grant.

F.—Casual difference between Estimate and Expenditure.

G.—Provision was made in this Grant for Expenditure, which eventually became a charge on the Vote for 1874–75.

H.—Provision was made for a portion of the purchase-money of this Legation House, the whole of it, however, was paid in the year 1874–75.

I. Casual difference between Estimate and Expenditure.

The Surplus of 6,831 *l.* 2 *s.* 5 *d.*, shown on the Account of the Vote "British Embassy Houses and Consular and Legation Buildings," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 27.

BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Heads B. and E. Excess.

2. The defalcation by the Clerk of the Works at Constantinople, referred to in the Report upon the Account of 1874-75 of this Vote has not yet been adjusted. The annexed letter from the Accounting Officer explains the cause of the delay. Defalcation unadjusted.

3. The Net Surplus is, as shown by the Account, 2,463 *l.* 15 *s.* 9 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - - -	74,400	–	–
Expenditure - - - - - - - -	71,936	4	3
Net Surplus - - - £.	2,463	15	9

LETTER referred to in the foregoing REPORT.

Her Majesty's Office of Works, &c., S.W.,
30 November 1876.

Sir,

WITH reference to the note annexed to the Appropriation Account for 1874-75, I have to report that the sum of 1,129 *l.* 7 *s.* 1 *d.* was recovered from Rapson's Estate. The late Sir Philip Francis, the Judge of the Consular Court, gave judgment to the effect that from the money so recovered, the expenses of the prosecution, together with the cost of Rapson's maintenance in prison, should be defrayed.

Much correspondence upon the subject has taken place between the Treasury and the Office of Works, and between the Office of Works and Mr. Wrench, the first Vice-Consul at Constantinople.

The Treasury have finally instructed the Office of Works to allow the costs of the prosecution to n deducted from the amount recovered, but have decided that the expense of Rapson's maintenance in priso is to be charged to the Vote for that Service.

The accounts of the expenses of the prosecution are now under examination, and the balance of the amount recovered from Rapson's Estate will be credited against the sum fraudulently obtained by Rapson from the late Sir Philip Francis. The difference between that sum and the amount of the defalcation will become a charge upon this Vote for the year 1876–77, it having been found impossible to obtain a settlement of the whole case in sufficient time to bring the amount on charge against the Vote for 1875-76.

I am, &c.
(signed) *A. B. Mitford,*
Accounting Officer.

The Comptroller and Auditor General,
Somerset House.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class I. has fallen short of the Grants for the year 1875–76.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 152,092 *l.* 2 *s.* 9 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts Payable to the Exchequer. Estimated.	Extra Receipts Payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.
1	Royal Palaces	35,657	34,934 16 5	722 3 7	—	685 – –	1,731 19 10
2	Royal Parks and Pleasure Gardens	115,467	107,293 – –	8,174 – –	—	3,500 – –	5,466 17 8
3	Public Buildings	139,130	130,853 7 8	8,276 12 4	—	7,000 – –	4,961 15 6
4	Furniture of Public Offices	16,000	15,093 8 11	906 11 1	—	—	258 16 3
5	Houses of Parliament	31,246	30,481 7 10	764 12 2	—	250 – –	26 – 10
6	New Home and Colonial Offices	22,960	12,212 5 1	10,747 14 11	—	—	87 19 11
7	Sheriff Court Houses, Scotland	33,720	28,834 4 9	4,885 15 3	—	10 – –	18 11 3
8	National Gallery Enlargement	15,342	14,978 8 –	363 12 –	—	—	386 4 6
9	Burlington House	3,090	2,326 8 –	763 12 –	—	—	—
10	Post Office and Inland Revenue Buildings	160,000	137,818 19 5	22,181 – 7	—	600 – –	736 15 5
11	British Museum Buildings	9,538	5,624 7 2	3,913 12 10	—	2 – –	1 17 6
12	County Courts Buildings	46,680	32,471 3 3	14,208 16 9	—	500 – –	10,430 5 7
13	Science and Art Department Buildings	9,606	6,043 5 8	3,562 14 4	—	100 – –	– 1 –
14	Surveys of the United Kingdom	133,500	136,831 3 3	—	3,331 3 3	20,000 – –	16,026 8 5
15	Harbours, &c., under Board of Trade	7,949	7,815 1 7	133 18 5	—	3,400 – –	3,741 10 4
16	Metropolitan Fire Brigade	10,000	10,000 – –	—	—	—	—
17	Rates on Government Property	233,991	185,539 10 4	48,451 9 8	—	—	—
18	Wellington Monument	3,401	2,250 – –	1,151 – –	—	—	—
19	Natural History Museum	80,000	62,933 – 2	17,066 19 10	—	—	—
20	Metropolitan Police Courts	6,680	5,917 9 2	762 10 10	—	100 – –	961 14 3
21	New Courts of Justice and Offices	76,100	72,429 7 2	3,670 12 10	—	—	5 – –
22	Ramsgate Harbour	2,050	– – –	2,050 – –	—	—	—
23	New Palace at Westminster, &c.	10,000	9,554 14 3	445 5 9	—	—	—
23A	Chapter House, Westminster	250	238 17 6	11 2 6	—	—	—
23B	Public Offices Site	36,920	36,697 1 3	222 18 9	—	—	—
24	Marlborough House	550	529 19 2	20 – 10	—	—	—
25	Public Buildings, Ireland	181,411	180,984 14 9	426 5 3	—	3,500 – –	4,051 6 9
26	Lighthouses Abroad	17,410	18,333 12 3	—	923 12 3	100 – –	99 16 1
27	British Embassy Houses, and Consular and Legation Buildings	74,400	71,936 4 3	2,463 15 9	—	500 – –	1,174 4 6
	TOTAL £.	1,513,048	1,360,955 17 3	156,346 18 3	4,254 15 6	40,247 – –	50,167 5 7
	NET SURPLUS £.			152,092. 2. 9.		More than Estimated	£. 9,920. 5. 7.

Exchequer and Audit Department,
15 January 1877.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1875–76.

CLASS II.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSE of LORDS OFFICES, in the Year ended 31st March 1876, showing a Surplus upon certain Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPARTMENT OF THE LORD CHANCELLOR:				
A.—Salaries	4,045 – –	4,045 – –	—	—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES:				
B.—Salaries	4,900 – –	4,900 – –	—	—
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS:				
C.—Salaries, Wages, and Allowances	22,656 – –	22,133 10 7	522 9 5	—
D.—Incidental Expenses	425 – –	402 2 1	22 17 11	—
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:				
E.—Salaries, Wages, and Allowances	7,080 – –	7,041 4 4	38 15 8	—
F.—Fuel, Light, &c.	500 – –	497 6 –	2 14 –	—
G.—Incidental Expenses	360 – –	342 15 1	17 4 11	—
LIBRARIAN'S DEPARTMENT:				
H.—Salaries and Wages	1,610 – –	1,610 – –	—	—
I.—Incidental Expenses	170 – –	144 4 3	25 15 9	—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:				
K.—Salaries	350 – –	350 – –	—	—
L.—Incidental Expenses	50 – –	36 9 –	13 11 –	—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:				
M.—Witnesses attending Committees	550 – –	26 19 6	523 – 6	—
N.—Shorthand Writers	600 – –	429 19 6	170 – 6	—
O.—Miscellaneous Expenses	650 – –	266 1 4	383 18 8	—
£.	43,946 – –	42,225 11 8		—
Surplus to be surrendered £.			1,720 8 4	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	27,000	–	–
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	28,092	16	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Savings mainly arising from the vacancy, by death, in a senior clerkship.

D.—Savings arising from the charges being below the Estimate.

E.—Savings arising from the charge for daily attendance of Black Rod being below the Estimate; and from the intervals occurring between vacancies and appointments of Messengers, &c.

F.—Slight casual savings.

G.—, I.—, L.— Savings arising from the respective charges being below the Estimate.

M.—Savings arising from the small number of Committees on which Witnesses were summoned, during the Session.

N.—, O.— Savings arising from the respective charges being below the Estimate.

The Surplus of 1,824*l.* 9 *s.* 5 *d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1875, has been surrendered.

House of Lords, 15 Aug. 1876.

William Rose,
Cler. Parliamentor., Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-Head E.—THERE being no note to this effect in the Account, nor in the Estimate, I have to observe that one of the Assistant Doorkeepers receives, in addition to his salary as Assistant Doorkeeper, 100 *l.* per annum, Compensation Allowance as a Bow-street Officer, which sum is defrayed out of the Vote for "Superannuation and Retired Allowances."

2. The Surplus to be surrendered is, as shown by the Account, 1,720 *l.* 8 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - - - - - -	43,946	–	–
Expenditure - - - - - - - -	42,225	11	8
Surplus - - - £.	1,720	8	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSE of COMMONS OFFICES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c.:				
A.—Salary	2,500 – –	2,500 – –	—	—
DEPARTMENT OF THE CLERK OF THE HOUSE:				
B.—Salaries and Allowances	24,087 – –	23,744 13 2	342 6 10	—
C.—Incidental Expenses	350 – –	39 17 3	310 2 9	—
DEPARTMENT OF THE SPEAKER:				
D.—Salaries and Allowances	9,370 – –	9,090 18 10	279 1 2	—
E.—Delivery of Votes and Parliamentary Papers	800 – –	836 11 5	-	36 11 5
DEPARTMENT OF THE SERJEANT-AT-ARMS:				
F.—Salaries, Allowances, and Wages	8,916 – –	8,607 4 1	308 15 11	—
G.—Incidental Expenses	450 – –	383 13 11	66 6 1	—
H.—Fuel and Light	1,150 – –	1,014 14 5	135 5 7	—
I.—Witnesses attending Committees	1,200 – –	589 17 –	610 3 –	—
K.—Shorthand Writers	2,700 – –	1,802 5 9	897 14 3	—
L.—Miscellaneous Expenses	628 – –	519 10 1	108 9 11	—
£.	52,151 – –	49,129 5 11	3,058 5 6	36 11 5
Deduct Deficit			36 11 5	
Net Surplus to be surrendered £.			3,021 14 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer (Act 12 & 13 Vict. c. 72)	30,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	35,270 2 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving mainly caused by two vacancies in the Class of Senior Clerks. The amount paid for copying was less than the Estimate.

C.—The Incidental Expenses were less than Estimated, and there were no Miscellaneous Payments.

D.—The office of Clerk of Speaker's Counsel was vacant. There was a further saving caused by the death of the Deliverer of Votes. An Assistant Clerk received 31 *l.* for attendance in the Library from the beginning of the Session to the 31st March 1876. The Clerk in the Library received 5 *l.* for Extra Services in connection with the issue of Writs in the Recess.

E.—Excess of payments caused by the Porters having to go greater distances than formerly to deliver Parliamentary Papers at the residences of Honourable Members.

F.—Savings caused by the retirement of the first Doorkeeper and one Messenger, and the death of one Messenger.

G.—The charge for Messengers' Journeys was less than estimated; this charge cannot be accurately foreseen.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

H.—Saving caused by the reduced cost of Fuel.

I. } The charge for Public Committees varies so considerably in different Sessions, that it is not possible to form an
K. } accurate Estimate.

L.—The charge for Postage was less than estimated, and there were no Miscellaneous Charges.

The Surplus of 2,093 *l.* 14 *s.* 9 *d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1875, has been surrendered.

House of Commons,
15 August 1876.

H. Brand, Speaker.
Wm. Rose, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head: Excess.

DEPARTMENT OF THE SPEAKER:

E.—Delivery of Votes and Parliamentary Papers.

2. The Net Surplus to be surrendered is, as shown by the Account, 3,021 *l.* 14 *s.* 1 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - -	52,151	–	–
Expenditure - - - - - - - -	49,129	5	11
Net Surplus - - -	£. 3,021	14	1

EXTRA RECEIPTS, payable to EXCHEQUER.

3. The receipts under this head have exceeded the Estimate by 5,270 *l.* 2 *s.* 11 *d.*, which principally arises from the Accounting Officer having this year for the first time included sums received on account of the Sale of Parliamentary Papers, amounting to 3,059 *l.* 5 *s.* 1 *d.* Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TREASURY:				
A.—Salaries, Wages, and Allowances	49,943 – –	49,733 19 4	209 – 8	—
B.—Travelling Expenses	488 – –	596 8 2	- -	108 8 2
C.—Incidental Expenses	300 – –	234 17 5	65 2 7	—
OFFICE OF PARLIAMENTARY COUNSEL:				
D.—Salaries and Wages	5,265 – –	5,215 10 6	49 9 6	—
E.—Fees to Counsel	1,000 – –	1,248 14 6	- -	248 14 6
F.—Incidental Expenses	20 – –	13 2 9	6 17 3	—
£.	57,016 – –	57,042 12 8	330 10 –	357 2 8
Deduct Surplus				330 10 –
Net Deficit to be voted £.				26 12 8

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arose from vacancies.

B., C., and F.—These charges fluctuate from year to year, and cannot be very exactly estimated.

D.—No payments were made for occasional copying and shorthand writing, for which a sum of 40 *l.* had been provided, and a small Surplus arose in consequence of a vacancy in the office of Messenger and Copying Clerk.

E.—This Excess was caused partly by the great amount of work required on the Merchant Shipping Bill, and the Labour Bills; partly by the very heavy Bills, particularly Public Health and Burial Consolidation Bills, with which the office was charged during the year; partly by the increased charge for Hybrid Bills.

The Surplus of 527 *l.* 4 *s.*, shown on the Account of the Vote "Treasury," for the year ended 31st March 1875, has been surrendered.

Treasury, 29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 3.

TREASURY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

TREASURY:

B.—Travelling Expenses.

OFFICE OF PARLIAMENTARY COUNSEL:

E.—Fees to Counsel.

2. The Net Deficit to be voted is, as shown by the Account, 26 *l.* 12 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	57,016	–	–
Expenditure - - - - - - - -	57,042	12	8
Net Deficit - - - £.	26	12	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOME OFFICE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HOME OFFICE:				
A.—Salaries, Wages, and Allowances	25,859 – –	26,370 6 –	– – –	511 6 –
B.—Queen's Messengers	350 – –	293 11 4	56 8 8	—
C.—Special Inquiries	200 – –	170 14 –	29 6 –	—
D.—Pedlars' Certificates	247 – –	247 5 2	– –	– 5 2
E.—Incidental Expenses	170 – –	266 10 10	– –	96 10 10
FACTORY DEPARTMENTS:				
F.—Salaries	20,743 – –	20,532 16 8	210 3 4	—
G.—Travelling, &c.	5,552 – –	5,232 5 5	319 14 7	—
H.—Fees to Surgeons	1,500 – –	1,323 19 6	176 – 6	—
I.—Costs of Prosecutions	200 – –	196 1 4	3 18 8	—
K.—Incidental Expenses	300 – –	278 4 –	21 16 –	—
INSPECTION OF GUNPOWDER WORKS:				
L.—Salaries	1,608 – –	1,814 8 1	– –	206 8 1
M.—Travelling	450 – –	323 13 1	126 6 11	—
N.—Analysis	100 – –	78 17 6	21 2 6	—
O.—Incidental Expenses	50 – –	68 10 4	– –	18 10 4
INSPECTION OF MINES:				
P.—Salaries	14,403 – –	14,356 4 2	46 15 10	—
Q.—Travelling	7,000 – –	8,111 18 2	– –	111 18 2
Supplementary Estimate	1,000 – –			
R.—Cost of Prosecutions and Arbitration	400 – –	591 12 4	8 7 8	—
Supplementary Estimate	200 – –			
S.—Incidental Expenses	500 – –	493 8 1	6 11 11	—
BOARDS OF EXAMINATION OF MANAGERS OF COAL MINES:				
T.—Salaries of Secretaries	180 – –	172 10 –	7 10 –	—
U.—Travelling Expenses of the Board	450 – –	333 – –	117 – –	—
V.—Salaries of Examiners	420 – –	350 – –	70 – –	—
Carried forward £.	81,882 – –	81,605 16 –	1,221 2 7	944 18 7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	81,882 – –	81,605 16 –	1,221 2 7	944 18 7
Boards of Examination of Managers of Coal Mines—*continued.*				
W.—Travelling Expenses of Examiners - -	210 – –	175 – –	35 – –	—
X.—Expenses of Examinations in Ireland - -	80 – –	10 – –	70 – –	—
Y.—Advertisements - - - - - - -	200 – –	104 8 9	95 11 3	—
Z.—Hire of Rooms - - - - - - -	50 – –	35 14 –	14 6 –	—
A. 1.—Furniture - - - - - - -	10 – –	- -	10 – –	—
B. 1.—Incidental Expenses - - - - - -	40 – –	10 8 7	29 11 5	—
INSPECTORS AND COMMISSIONERS OF FISHERIES:				
C. 1.—Salaries - - - - - - - -	2,167 – –	2,471 5 1	- - -	304 5 1
D. 1.—Travelling - - - - - - -	450 – –	276 16 11	173 3 1	—
E. 1.—Incidental Expenses - - - - -	70 – –	72 9 3	- - -	2 9 3
INSPECTION OF BURIAL GROUNDS:				
F. 1.—Salaries - - - - - - - -	953 – –	1,063 14 8	- - -	110 14 8
G. 1.—Travelling - - - - - - -	200 – –	241 18 3	- - -	41 18 3
H. 1.—Incidental Expenses - - - - -	4 – –	1 – 6	2 19 6	—
INSPECTORS OF PRISONS:				
I. 1.—Salaries - - - - - - - -	1,500 – –	1,500 – –	—	—
K. 1.—Travelling - - - - - - -	300 – –	305 3 7	- - -	5 3 7
L. 1.—Incidental Expenses - - - - -	3 – –	1 9 10	1 10 2	—
HABITUAL CRIMINALS REGISTRY:				
M. 1.—Salaries - - - - - - - -	843 – –	827 11 9	15 8 3	—
N. 1.—Incidental Expenses - - - - -	110 – –	100 – –	10 – –	—
£.	89,072 – –	88,802 17 2	1,678 12 3	1,409 9 5
Deduct Deficit - - - - - - - - - -			1,409 9 5	
Net Surplus to be surrendered - - - £.			269 2 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	2,300 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	2,234 17 3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The following amounts were paid in excess of those voted: (*a*) To Writers, 240*l.*; (*b*) To Servants, Charwomen, &c., 225 *l.*; and an increase of 100 *l.* was made to the salary of one Clerk. On the other hand there were some small Savings owing to the resignation of a Clerk. The Excess (*a*) 240*l.* was caused owing to the additional assistance required in the preparation of the Burial Returns; and the Excess (*b*) was owing to the removal of the Home Office and its subordinate departments into the new buildings.

B. and C.—The amounts were slightly over-estimated.

D.—A fractional difference.

E.—The postage on the form of Burial Returns sent by all the bishops to the beneficed clergy was paid out of this Sub-head; it amounts to 61 *l.* 13 *s.* 4 *d.* The amount provided for the supply of Newspapers was exceeded by 15 *l.* Large packets were sent by train (carriage paid) instead of by post as heretofore. Foreign postage had for the first time during the year to be prepaid; and owing to the increased size of the offices an extra sum had to be paid for washing.

F.—This Saving was caused owing to two Sub-Inspectors having been granted sick-leave, to one of whom no pay was given during his absence, and to the other only half-pay. Some Writers were also employed for a short period on the preparation of a Return.

G.—It is difficult to estimate accurately what the Travelling Expenses of a large Staff of Inspectors will be. The grant of sick-leave explained under Sub-head F. will however partly account for this Saving, as also the great reduction of first-class railway fares in the Midland Counties.

H.—The number of accidents reported was only 6,562, against 7,251 in the previous year, which again, as stated in last year's Appropriation Account, was nearly 500 under the previous annual average.

I.—Casual difference.

K.—Casual difference.

L.—Owing to the passing of the Explosives Act, the Inspectors appointed thereunder were granted higher salaries than had been paid to them as Inspectors of Gunpowder Works.

M.—The coming into operation of the Explosives Act on the 1st of January 1876 necessitated the Inspectors' remaining in London to make the requisite arrangements in connection therewith, and they were consequently obliged to postpone some of their inspections.

N.—From a similar cause the number of Analyses required to be made was below the average.

O.—A large sum was spent in advertising the provisions of the Explosives Act, for which no provision was made in the Estimate.

P.—A casual difference.

Q.—The Expenditure of the previous year, on which the Estimate was based, was only 7,106 *l.* 8 *s.* 4 *d.*; no definite reason can be assigned for the increase.

R.—Casual difference.

S.—Casual difference.

T.—A half year's gratuity to one of the Secretaries did not come in course of payment during the year; it will form a charge against the Vote for 1876–77.

U.—The expense in the previous year was 438 *l.* 10 *s.*; it was found however possible to reduce the number of Board meetings, and hence lessen the travelling expenses.

V. and W.—It was calculated that there would be 14 Examinations in the year; it was only found necessary to hold 12.

X.—No Examination was held in Ireland during the year; the only expense incurred, therefore, was the Secretary's Salary.

Y.—In the previous year the Advertisements cost 198 *l.* 15 *s.* 1 *d.* It was thought possible (when the Estimate was passed) that if the number of examinations was reduced it might be desirable to advertise each one held more extensively than previously; this however was not done; hence the Saving.

Z.—A similar explanation to that given under Sub-head V.

A. 1.—It was not found necessary to purchase any furniture during the year.

B. 1.—An over-estimate.

C. 1.—A bill for Shorthand Writing in connection with the Tweed Fishery Inquiry, amounting to 164 *l.*, was paid out of this year's Vote, and the fees paid to the Scotch Commissioners amounted to 151 *l.* more than the Estimate.

D. 1.—The expenses of the English Inspectors were less than anticipated.

E. 1.—A casual difference.

F. 1.—Owing to the preparation of the Burial Returns the Inspector (who is paid by fees) was engaged more than usual.

G. 1., H. 1., K. 1., and L. 1.—Casual differences.

M. 1.—The amount paid to Writers was less than the Estimate.

N. 1.—An amount of 10 *l.* for Miscellaneous Expenses was not expended.

EXCHEQUER EXTRA RECEIPTS.

The Estimate was for—	£.
Home Office Fees	850
Coal Mine Regulation Act Penalties	550
Factory and Workshop Act	900
£.	2,300

The Receipts actually paid over were—	£.	s.	d.
Home Office Fees	739	3	6
Coal Mines Regulation Act Penalties	535	10	6
Factory and Workshop Act	902	16	3
Small Receipts	57	7	–
£.	2,234	17	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

A Grant has been taken for 73 *l.* 1 *s.* 8 *d.*, the Deficit shown on the Account of the Vote "Home Office," for the year ended 31st March 1875.

Home Office,
18 November 1876.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

HOME OFFICE:
A. Salaries, Wages, and Allowances.
D. Pedlars' Certificates.
E. Incidental Expenses.

INSPECTION OF GUNPOWDER WORKS:
L. Salaries.
O. Incidental Expenses.

INSPECTION OF MINES:
Q. Travelling.

INSPECTORS AND COMMISSIONERS OF FISHERIES:
C. 1. Salaries.
E. 1. Incidental Expenses.

INSPECTION OF BURIAL GROUNDS:
F. 1. Salaries.
G. 1. Travelling.

INSPECTORS OF PRISONS:
K. 1. Travelling.

2. There being no note to this effect in the Account nor in the Estimate, I have to observe that one of the Inspectors of Fisheries has received, in addition to his salary as Inspector, a sum of 31 *l.* 10 *s.* for services in connection with the Herne Bay Oyster Fishery Inquiry, which sum has been defrayed out of the Vote for "Board of Trade." Addition to a salary.

3. I have also to report that a sum of 115 *l.* 2 *s.* 6 *d.* was paid to two officers of the Home Office during the year 1875–76 as Commissioners in connection with assessment and collection of Income Tax for the Metropolitan Police, and this sum has been defrayed out of the Vote for "Inland Revenue." Payments for assessment, &c. of Income Tax.

4. The Net Surplus to be surrendered is, as shown by the Account, 269 *l.* 2 *s.* 10 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - -	89,072	–	–
Expenditure - - - - - - - -	88,802	17	2
Net Surplus - - -	£. 269	2	10

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	41,862 – –	41,642 16 5	219 3 7	—
B.—Messengers' Salaries - - - - - -	6,580 – –	6,383 16 11	196 3 1	—
C.— Ditto - Travelling Expenses - - -	9,250 – –	8,917 8 5	332 11 7	—
D.—Telegraph Expenses - - - - - -	3,250 – –	3,999 4 5	- - -	749 4 5
E.—Incidental Expenses - - - - - -	850 – –	932 8 8	- - -	82 8 8
£.	61,792 – –	61,875 14 10	747 18 3	831 13 1
Deduct Surplus - - - - - - - -				747 18 3
Net Deficit to be voted - - - £.				83 14 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	650 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	751 12 –

Note.—Allowances amounting in the aggregate to 1,546 *l.* 13 *s.* 2 *d.* were paid to members of the Foreign Office for Special Services during the period of this Account. A sum of 1,450 *l.* was also paid to the Librarian for his work entitled the "Map of Europe by Treaty," the Government paying for its production, and receiving the proceeds of its sale.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B.—The result of lapses of salary on the occasions of vacancies, and, as regards the first heading, of changes consequent thereon.

C.—Observation not considered necessary.

D.—Caused by the payment of a claim which, but for delay in its presentation, would have fallen on 1874–75, when this heading showed a considerable surplus.

E.—Nearly the whole of this excess consists of a charge which was suspended under this Sub-head in 1874–75, added to which the expenditure for stamps on passports was rather greater than was anticipated.

The Surplus of 2,408 *l.* 2 *s.* 10 *d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1875, has been surrendered.

Foreign Office,
30 November 1876.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Excess of Expenditure beyond the sums granted under Sub-Heads D. and E. Excess.

2. The Extra Allowances to members of the Foreign Office, to which reference is made in the note appended to the Account, are made up as follows:— Extra Allowances.

	£.	s.	d.
Gratuity to the British Representative at the Conference on the French Commercial Treaty - - - - - -	500	–	–
Gratuity to the Secretary to ditto - - - - - -	200	–	–
Gratuity to the Secretary to British Fisheries Commission -	200	–	–
Difference between the actual salary of an Assistant Clerk, and that of a Senior Clerk engaged on Special Service - -	223	11	3
Gratuities to two members of Mr. Cave's Mission to Egypt, each 200 *l.* - - - - - - - - - - -	400	–	–
Extra payment to an acting Third Secretary in Persia, for knowledge of Public Law - - - - - - - - -	23	1	11

3. As regards the payment to a Foreign Office Clerk whilst acting as Third Secretary to the Mission in Persia, I am of opinion that his salary and extra allowance would have been more properly charged to one and the same Vote. Payment to a Third Secretary.

4. The Net Deficit to be voted is, as shown by the Account, 83 *l.* 14 *s.* 10 *d.* Net Deficit.

	£.	s.	d.
Grant - - - - - - - - -	61,792	–	–
Expenditure - - - - - - - -	61,875	14	10
Net Deficit - - - £.	83	14	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Department of Her Majesty's SECRETARY of STATE for the COLONIES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	31,488 – –	31,472 11 5	15 8 7	—
B.—Telegrams - - - - - - - -	2,650 – –	2,950 13 11	- -	300 13 11
C.—Incidental Expenses - - - - - -	550 – –	583 3 11	- -	33 3 11
£.	34,688 – –	35,006 9 3	15 8 7	333 17 10
Deduct Surplus - - - - - - - -				15 8 7
Net Deficit to be voted - - - £.				318 9 3

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There was a Supplementary Estimate in this case. This small saving arose from trifling variations between Estimate and Expenditure, under the heads of copying clerks, &c., and of some other minor charges.

B.—There was a Supplementary Estimate in this case also. The excess was caused partly by an accidental omission from the estimate, and partly by a variation between estimate and expenditure, the information on which the estimate was framed having been imperfect.

C.—This expenditure is apt to fluctuate. The outlay for Messengers' Bills was slightly less than the estimate. On the other hand some charges arose for maps and other incidental services, which were not foreseen when the estimate was framed.

The Surplus of 1,568 *l.* 11 *s.* 5 *d.*, shown on the Account of the Vote "Colonial Office," for the year ended 31st March 1875, has been surrendered.

Colonial Office,
31 October 1876.

Carnarvon.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B. and C.

2. The Net Deficit to be voted is, as shown by the Account, 318 *l.* 9 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	34,688	–	–
Expenditure - - - - - - -	35,006	9	3
Net Deficit - - - £.	318	9	3

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PRIVY COUNCIL OFFICE:				
A.—Salaries	14,069 – –	13,530 17 7	538 2 5	—
B.—Incidental Expenses	850 – –	697 8 8	152 11 4	—
C.—Auxiliary Scientific Investigations	2,000 – –	1,735 13 9	264 6 3	—
D.—Expenses under Pharmacy Act	150 – –	99 15 –	50 5 –	—
QUARANTINE EXPENSES:				
E.—Salaries and Wages	2,274 – –	2,876 3 3	–	602 3 3
F.—Incidental Expenses	510 – –	117 14 2	392 5 10	—
G.—Expenses of Receiving Ships	100 – –	–	100 – –	—
VETERINARY DEPARTMENT:				
H.—Salaries	13,949 – –	12,869 8 3	1,079 11 9	—
I.—Travelling Expenses	700 – –	1,131 14 11	–	431 14 11
J.—Incidental Expenses	450 – –	713 11 5	–	263 11 5
£.	35,052 – –	33,772 7 –	2,577 2 7	1,297 9 7
Deduct Deficit			1,297 9 7	
Net Surplus to be surrendered £.			1,279 13 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,500 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	2,294 3 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies in Clerkships, and the difference between the Salaries of the then late, and the then present Chief Clerk of the Judicial Committee.

B.—Office Expenses less; fewer special trains for Ministers, and Expenses of Nautical Assessors less than anticipated.

C.—One of the Investigators was prevented from working during half the year; a contemplated inquiry was not carried out; and Laboratory Expenses less than estimated.

D.—Fewer Examinations than anticipated were attended by the Assessors.

E.—Greater number of Medical Visits than anticipated, and Expenses incurred during Quarter ending 31st March 1876 repaid to Customs in April last, charged to the Vote for 1875–76; thus making five instead of four quarters.

F.—Fewer Stores supplied than anticipated.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G.—No Expenditure under this Sub-head.

H.—Fewer Inspectors appointed for Ports; fees to those Inspectors who are so paid, less than anticipated; sum required for Writers less than estimated, and vacancy in a Clerkship.

I.—Additional sum required for four Travelling Inspectors, and Expenses incurred by temporary changes in the Stations of Inspectors.

J.—An Account for a half-year in 1874-75 for the Burial of Carcases washed ashore paid, making six quarters instead of four.

The Surplus of 852 *l.* 6 *s.* 11 *d.*, shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1875, has been surrendered.

11 November 1876.

H. M. Suft,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

QUARANTINE EXPENSES:
E.—Salaries and Wages.

VETERINARY DEPARTMENT:
I.—Travelling Expenses.
J.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,279 *l.* 13 *s.*

	£.	s.	d.
Grant	35,052	–	–
Expenditure	33,772	7	–
Net Surplus	£. 1,279	13	–

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "BOARD of TRADE," in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.		GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Board of Trade	A.—Salaries	53,227 – –	52,172 8 1	1,054 11 11	—
	B.—Writers	4,300 – –	5,370 7 5	-	1,070 7 5
	C.—Special Services	650 – –	719 7 7	-	69 7 7
	C. 1—Law Charges	21,650 – –	27,232 12 6	-	5,582 12 6
	D.—Travelling	2,200 – –	1,799 7 8	400 12 4	—
	E.—Incidental Expenses	750 – –	882 9 3	-	132 9 3
Standards Department	F.—Salaries	1,438 – –	1,487 18 5	-	49 18 5
	G.—Incidental Expenses	910 – –	852 14 8	57 5 4	—
General Register and Record Office of Shipping and Seamen	H.—Salaries	13,249 – –	12,898 5 –	350 15 –	—
	I.—Temporary Clerks, Sorters, and Writers	3,156 – –	3,115 12 2	40 7 10	—
	J.—Travelling	100 – –	-	100 – –	—
	K.—Incidental Expenses	150 – –	99 5 3	50 14 9	—
Joint Stock Companies Registration Office	L.—Salaries	2,809 – –	2,721 8 –	87 12 –	—
	M.—Incidental Expenses	30 – –	19 7 1	10 12 11	—
Designs Office	N.—Salaries	1,787 – –	675 1 8	1,111 18 4	—
	O.—Incidental Expenses	30 – –	19 6 5	10 13 7	—
Inspectors of Corn Returns	P.—Salaries	980 – –	855 16 8	124 3 4	—
	Q.—Incidental Expenses	300 – –	283 8 4	16 11 8	—
	R.—Remuneration to Officers of Inland Revenue.	11,750 – –	11,737 6 –	12 14 –	—
Agricultural Statistics	S.—Expenses of Collection in Channel Islands and Isle of Man.	190 – –	188 10 6	1 9 6	—
Surveyors of Tonnage	T.—Postage	3,300 – –	3,299 2 10	– 17 2	—
	U.—Incidental Expenses	250 – –	141 – 6	108 19 6	—
	V.—Salaries	1,405 – –	1,154 12 –	250 8 –	—
	W.—Incidental Expenses	20 – –	9 19 8	10 – 4	—
A 1.—Contribution to Mercantile Marine Fund		2,000 – –	2,000 – –	—	—
Expenses under the Merchant Shipping Act, 1875.		- -	4,647 9 3	- -	4,647 9 3
	£.	126,631 – –	134,382 16 11	3,800 7 6	11,552 4 5
			Deduct Surplus	- - -	3,800 7 6
			Net Deficit to be voted	- - £.	7,751 16 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	4,400 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	5,565 – 5

	£. s. d.
Gross Amount of Extra Receipts brought to Account	5,600 – 5
Less refunded	35 – –
	£. 5,565 – 5

VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to reductions in the Upper Establishment.
B.—This deficiency arises from an increase of work beyond what was anticipated when the Estimates were framed, and as caused mainly by the Merchant Shipping Legislation of the Session 1875.
C.—This deficiency arises from expenses under the Sea Fisheries Act, 1868, being charged to this Sub-Head.
D., F., G., I., J., K., M., Q., R., S., T., W.—Nil.
C. 1.—This deficiency arises from the expenditure upon Prosecutions and Enquiries being greater than was anticipated when the Estimates were framed.
E.—This deficiency arises from increased expenditure in Foreign Telegrams, and from the new charge for Foreign Postages.
H.—This saving is owing to reduction in the Establishment.
L.—This saving is owing to the suspension of three clerks.
N. } These savings are owing to the transfer of the Designs Office to the Commissioners of Patents, whereby certain
O. } offices were abolished.
P.—This saving is owing to the deaths of Inspectors.
U.—Over-estimated.
V.—This saving arises from a vacancy in the establishment.

Certain expenses under Merchant Shipping Act, 1875, were thrown upon this Vote, and a Sub-Head was opened with the sanction of the Treasury.

The Surplus of 7,249 *l.* 4 *s.* 10 *d.*, shown on the Account of the Vote "Board of Trade" for the year ended 31st March 1875, has been surrendered.

Board of Trade, 30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IT will be observed that this Account contains an additional Sub-Head, inserted under instructions from the Lords of the Treasury, for expenditure incurred in carrying out the provisions of the Merchant Shipping Act of 1875. New Sub-Head.

The correspondence which has passed shows that, although the necessity for this expenditure was foreseen some months previously, the Treasury authority for opening this additional Sub-Head, and consequently for charging to the Vote expenditure which on 31st March amounted to 2,146 *l.* 6 *s.* 1 *d.*, was not given till the 26th April 1876, when it would appear that the Vote was exhausted.

Sanction was in this manner given for an excess on the Vote, while it appears that the more correct course would have been to have provided for the amount by a Supplementary Estimate, or by an advance from Civil Contingencies.

2. The amount, 4,647 *l.* 9 *s.* 3 *d.*, expended under the Sub-Head includes the salaries of officers who, in addition to their duties under the above Act, discharge various services which have devolved upon the Board of Trade under previous Merchant Shipping Acts, or other Parliamentary enactments. Salaries of Officers.

As the remuneration for all the duties performed by these officers, except those under the Act of 1875, is statutably chargeable to the Mercantile Marine Fund, a correspondence, already laid before Parliament, took place between the Lords of the Treasury and the Board of the Trade as to the apportionment of the salaries and expenses of the officers in question between the Mercantile Marine Fund and the Vote for the Board of Trade Department.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

The difficulties attending this adjustment, and the suggestions for meeting them, are fully shown in Mr. Smith's letter of 10th November 1875, and Mr. Farrer's letter of 1st January 1876, which I have caused to be reprinted, and which accompany this Report.

A. B.

On this subject I have only to remark, that the whole amount paid to these officers has been charged to the Vote, and I am not aware that any arrangement has been made for repaying to Imperial funds the sums legally chargeable to the Mercantile Marine Fund.

Authority not furnished.

3. With regard to the expenditure under this Sub-Head, I have further to observe that the formal authority of the Lords of the Treasury for the salaries paid to the officers appointed under the Act of 1875 has not been furnished.

Sub-Head C.

4. Under Sub-Head C., "Special Services," is included a payment of 55 *l.* 11 *s.* 6 *d.* for certain expenses instituted under the 45th section of the Sea Fisheries Act of 1868. No provision for services under the above Act has been made in the Estimates, but the Lords of the Treasury have sanctioned the admission of the expenditure incurred, and have stated their opinion that the payment of inspectors under the Act should be charged to this Sub-Head, an explanation being added as to the nature of the service in the Estimate. I have, however, to observe that as in October 1876, when their Lordships issued this authority, the total expenditure had exceeded the Vote for the Board of Trade Department, the proper course would, in my opinion, have been to have obtained an advance for this expenditure in the first instance from Civil Contingencies, until a Vote could have been taken for it.

Payment for a fine.

5. Under Sub-Head C. 1, "Law Charges," I have to notice a payment of 5 *l.*, being the moiety of a fine inflicted upon the master of a vessel under the provisions of the Merchant Shipping Act of 1854.

Upon the recommendation of the magistrates before whom the inquiry took place, the Board of Trade entertained an application for a remission of the fine, and addressed a communication to the Lords of the Treasury on the subject, the result of which was, that their Lordships authorised the remission of half the fine, and directed the payment thereof to be charged against this Sub-Head of the Vote.

I notice this fact, not from any desire to express an opinion adverse to the decision which has been arrived at, to relieve the master from a portion of the penalty, although the Act does not appear to confer upon the Treasury any direct power of remission, but because the charge does not, in my opinion, come within the obvious intention of the Vote, and therefore, if admissible at all upon it, the fine should have been distinctly shown upon the Account as a charge unprovided for.

Payments to uncertificated persons.

6. Under Sub-Head C., "Law Charges," and under the additional Sub-head "Expenses under the Merchant Shipping Act, 1875," are included payments to persons employed in the Survey Branch of the Board of Trade, who do not hold Civil Service certificates of qualification. I have not considered it necessary to report the payments as, in my opinion, inadmissible, since I have been informed, under date of 21st December last, that the question as to these persons obtaining certificates, or having their position otherwise legalised under the Order in Council, is under consideration.

Remuneration for Extra Services.

7. Under the Sub-Head "Law Charges," I have further to notice that remuneration for extra services has been made to certain salaried officers without the previous sanction of the Lords of the Treasury. I have, however, been informed that application has now been made for the required authority.

Payments to salaried officers.

8. Under the same head, also, are included certain payments to salaried Procurators Fiscal in Scotland, for legal services performed by them under the directions of the Board of Trade. These officers being in receipt of salaries from the Vote for "Criminal Proceedings, Scotland," the propriety of the payments in question appeared to me to be doubtful, and I suggested to the Board of Trade that the opinion of the Lords of the Treasury should be obtained on the point. I have been informed, under date of 20th December last, that the question has been referred to the Lord Advocate, and is now under his consideration.

Net Deficit.

9. The Net Deficit to be voted is, as shown by the Account, 7,751 *l.* 16 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - - - - - -	126,631	–	–
Expenditure - - - - - - - -	134,382	16	11
Net Deficit - - - -	£. 7,751	16	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Treasury Chambers, 10 November 1875.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 8th instant, in which you point out that your proposal of the 2nd instant, with regard to the expenditure under the Unseaworthy Ships Act of last Session was, that the whole of such expenditure should be a yearly charge on the Votes, your reason being that the expenses of surveys paid out of the Mercantile Marine Fund already exhaust the fund, and leave no surplus to meet further charges.

My Lords, however, desire me to observe that it was stated in your letter of the 2nd instant that "the "inspectors of districts will be the chief officers, under the Act of 1875, empowered to detain ships, and, in "the proposed scheme of reorganization will also be permanent Officers of the Board of Trade, responsible "for the discipline of their entire districts in respect of all matters connected with the survey of ships."

The duty of detaining unseaworthy ships will therefore only be a part, and it is to be hoped a small part, of the work of these officers.

The Act of 1875 directs that an officer thus appointed "shall receive such remuneration for his *services* "*under this Act* as the Treasury may from time to time direct, and such remuneration shall be paid out of "money to be provided by Parliament."

Now, if this provision be carefully read, it will be clear that the Treasury is to pay only for detaining unseaworthy ships, not for the reorganization of the surveying staff of the Board of Trade; and it follows, therefore, that the question of the apportionment of the salaries as between the Merchant Shipping Fund and Votes in Supply *must* be reserved for future consideration, while, however, no delay should take place in making any appointment that may be necessary.

The authority to appoint the inspectors and surveyors has been given, as their salaries are included in the expenditure of 13,000*l.*, which has been sanctioned, and if it should appear hereafter that the aid of Votes in Supply is required for purposes beyond those defined in Section 1 of the Unseaworthy Ships Act, 1875, it will be necessary to consider whether the entire cost of the Mercantile Marine Officers should not be brought into the Votes, and the fees received, as shown in Account B. of the statement of the Mercantile Marine Fund, should not be paid into the Exchequer.

There is no objection on the part of my Lords to such clerical assistance to the inspectors as experience may prove to be necessary, but it must be remembered that clerks exist at the present time at the outports in the offices of the Board of Trade; that no new establishment is being created; but that a head is about to be given to every district, and additional duties imposed on the staff; and that only to the extent to which it may be necessary for the purposes of the Act of 1875 can my Lords sanction and pay the salaries of additional clerks.

As regards shipwright surveyors, my Lords suggested that the experience of the Lords of the Admiralty might be useful in assisting the Board of Trade in determining the salaries to be offered to secure efficient officers, but they have not as yet expressed any opinion of their own on the rate proposed in your letter of the 2nd. The aggregate sum of 13,000*l.*, however, includes provision for salaries at that rate.

With regard to the staff of the Board of Trade at head-quarters, my Lords were under the impression that the matter had been considered, and that it had been ascertained that any increase in numbers or cost for the purposes of the Unseaworthy Ships Act could be borne by the Mercantile Marine Fund.

So far as Acts of Parliament are concerned, everything beyond or outside the Act of 1875 remains a charge not on the Votes but on the Mercantile Marine Fund. At the same time, my Lords will not refuse to consider whether any additions beyond those contemplated by the Act should hereafter be made to the Staff of the Board of Trade, and charged upon the Votes, as part of a *further* scheme of merchant shipping regulation.

I am, &c.
(signed) *W. H. Smith.*

The Right hon.
Sir C. B. Adderley, K.C.M.G., M.P.

(B.)

Board of Trade, Whitehall Gardens,
1 January 1876.

Sir,

WITH reference to so much of the previous correspondence between the Treasury and this Board as relates to the apportionment between the Mercantile Marine Fund and Votes in Supply of the Salaries and Expenses of the Officers appointed to carry into effect the provisions of the Merchant Shipping Act, 1875, I am directed by the Board of Trade to transmit herewith, to be laid before the Lords Commissioners of Her Majesty's Treasury, the enclosed statement showing the Staff (inclusive of the inspectors and shipwrights appointed in accordance with the terms of your letter of the 6th ultimo) employed by the Board of Trade in carrying into effect the provisions of the several Merchant Shipping Acts.

In submitting this statement, I am to observe that whilst it is true, as pointed out in your letter of the 10th ultimo, that the officers appointed to detain vessels under the Act of 1875, for whose salaries and expenses their Lordships have sanctioned an expenditure of 13,000*l.* (thirteen thousand pounds), will be called upon to perform duties properly appertaining to the administration of the General Merchant Shipping Acts, and therefore properly chargeable to the Mercantile Marine Fund, it is also true that they will be assisted in these duties by the staff generally; and further, that this Board are appointing as officers to detain ships under the Act of 1875, surveyors whose salaries and expenses are paid out of the Mercantile Marine Fund, and for whose services, in this capacity, the Board of Trade do not propose that any additional charge should be thrown on the Votes in Supply. £. 13,000.

To meet the salaries of the surveyors' staff, fees, as per table herewith, have been charged to owners for the different surveys and inspections made by them. This table shows that the maximum fees authorised by the several Acts are charged for the different services, except in the case of the fees for the survey of passenger ships, which are slightly below the maximum, and in the case of fees for the survey of emigrant ships.

Civil Service Estimates—Class II.—*continued.*

Vote 8.—Board of Trade—*continued.*

With regard to these latter fees, I am to state that the Board of Trade charged for a short period after the passing of the Merchant Shipping Act Amendment Act, 1873, the maximum fees, but deemed it advisable upon representations made to them by the owners of emigrant ships, to reduce the fees to their present amount. I am to add that this Board are of opinion that the maxima of the various fees prescribed by Parliament are as high as it would be expedient or practicable to fix them.

A statement of receipt and expenditure on account of the survey, inspection, and measurement of vessels under the Merchant Shipping Acts during the year ended the 30th September last, is enclosed herewith.

This statement shows that the receipts, which were fixed with a view to make the service self-supporting, were nearly, though not quite, sufficient to meet the expenditure. In future years, even if the income from fees should somewhat increase, the expenditure would also be raised by charges for superannuation, and, as has been already stated, the rates of fees now charged practically admit of no increase. It is evident, therefore, that the expenditure occasioned by recent legislation cannot be met out of fees levied upon shipping.

Seeing that the duties of an officer appointed to carry into effect the provisions of the Merchant Shipping Act, 1875, will frequently be discharged by a surveyor appointed to carry into effect the provisions of the other Merchant Shipping Acts, and *vice versâ*; and seeing that it is practicably impossible to apportion between these officers many items of expenditure which are necessarily common to both, the Board of Trade think it absolutely necessary that all of these officers should form one service, subject to the same rules and discipline, among whom both promotion and selection for special duties should be entirely unfettered by any consideration beyond positive merit and fitness for the work to be done.

It appears to this Board that, under all these circumstances, there are only two courses possible,—

£.15,000. 1. The Treasury should, as in the case of the emigration officers (*see* Treasury Letter of the 10th January 1874), grant an annual Vote in Aid to the Mercantile Marine Fund, which, for the year 1876–77, would amount to about 15,000 *l.*, in respect of the salaries and expenses of officers appointed under the Merchant Shipping Act, 1875, the Board of Trade defraying out of that fund the cost of putting that Act into effect; or—

2. The salaries and expenses of all the surveyors appointed under the several Acts should be met by a Vote of Parliament (*see* Estimate for the year 1876–77 enclosed), this Board paying over to the Exchequer the total amounts of fees and expenses recovered from owners in respect of the different services performed by these officers.

Should the Treasury determine to adopt the latter course, I am to point out that some alteration would be required in the present law, which directs that the salaries of surveyors be paid out of the Mercantile Marine Fund.

As regards the expenditure in the current year chargeable to vote of moneys, it will be necessary that the Board of Trade should make as near an approximation as they can, and it will then remain with their Lordships to determine, when they have obtained a Vote of Parliament in respect of such amount, whether the vote should be transferred to the Mercantile Marine Fund in one lump sum as a Vote in Aid, or whether the various items of which it is composed, many of which must of necessity be Estimates only, should be charged to the Vote in detail.

I have, &c.
(signed) *T. H. Farrer.*

The Secretary, Treasury.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LORD PRIVY SEAL, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - - -	2,692 – –	2,690 4 5	1 15 7	—
B.—Incidental Expenses - - - - -	57 – –	58 9 5	—	1 9 5
£.	2,749 – –	2,748 13 10	1 15 7	1 9 5
Deduct Deficit - - - - - - - - - -			1 9 5	
Net Surplus to be surrendered - - - £.			– 6 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Difference between the Estimate for Salaries and Wages, and Grant - - - - - - -	– 11 7
Difference between Expenditure for Servants' Wages, and Grant - - - - - - -	1 4 –
£.	1 15 7

B.—The Expenditure under this Sub-head was more than was anticipated at the time of framing the Estimate.

A Grant has been taken for 12 *l.* 0 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "Privy Seal Office," for the year ended 31st March 1875.

Privy Seal Office,
29 May 1876.

Wm. English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. De Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:

B.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 6 *s.* 2 *d.*

	£. s. d.
Grant - - - - - - - - - - - -	2,749 – –
Expenditure - - - - - - - - -	2,748 13 10
Net Surplus - - - £.	– 6 2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	21,366 – –	21,170 16 6	195 3 6	—
B.—Travelling	150 – –	103 18 5	46 1 7	—
C.—Incidental Expenses	50 – –	17 6 7	32 13 5	—
ENDOWED SCHOOLS DEPARTMENT:				
D.—Salaries and Wages	10,335 – –	10,494 4 8	- - -	159 4 8
E.—Travelling Allowances (Assistant Commissioners)	1,000 – –	796 7 2	203 12 10	—
F.—Occasional Assistant Commissioners	1,500 – –	347 12 3	1,152 7 9	—
G.—Incidental Expenses	200 – –	117 14 11	82 5 1	—
H.—Law Charges	- - -	46 4 6	- - -	46 4 6
£.	34,601 – –	33,094 5 –	1,712 4 2	205 9 2
Deduct Deficit			205 9 2	
Net Surplus to be surrendered £.			1,506 15 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	18 – –*
Amount of Extra Receipts realised in the year 1875–6, and paid over to Exchequer	132 2 1

* *N.B.*—The sum of 18 *l.* was calculated on the supposition that Extra Receipts would accrue only from the sale of Schemes, &c. in the Endowed Schools Department. but owing to an alteration in the principal Department by which all Orders, &c. made by the Charity Commissioners are printed, a larger amount was received. (The Estimated Extra Receipts for 1876–7 are 150 *l.*)

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The death of Sir James Hill, the late Chief Commissioner, and the lapse of time which occurred previously to the appointment of his successor.

B.—By reason of the Inspectors not having been absent from London so much as was anticipated at the time of framing the Estimate, which must necessarily be an approximate one.

C.—An Estimate for Incidental Expenses must also necessarily be an approximate one.

ENDOWED SCHOOLS DEPARTMENT.

D.—This Sub-head includes a Supplementary Vote of 1,200 *l.*, to cover the Salaries and Wages for the quarter to 31st March 1875, and for reasons mentioned in the Appropriation Account of last year, and allowed by the Treasury, those payments are brought into account in the Appropriation Account for this Year.

The salaries of the Chief and Junior Clerks in the Endowed Schools Department were augmented by 100 *l.* a year each.

E.—This Estimate is also necessarily an approximate one.

F.—This was considerably over estimated, and a reduction of one-half was made in the Estimate for 1876–7.

G.—This is necessarily an approximate Estimate.

H.—This Sub-head had been omitted, as no law expenses were anticipated, but it has been revived with the authority of the Treasury.

Charity Commission,
30 Oct. 1876.

Henry M. Vane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 10.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

ENDOWED SCHOOLS DEPARTMENT:

D.—Salaries and Wages.

H.—Law Charges.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that one of the Assistant Commissioners of the Endowed Schools Department has received, in addition to his Salary as Assistant Commissioner, 153 *l.* during the year 1875-6, for having acted as Assistant Examiner to the Civil Service Commissioners, which Sum has been defrayed out of the Vote for "Civil Service Commission." Addition to a Salary.

3. The Surplus of 3,104 *l.* 1 *s.* 9 *d.*, shown on the Account of the Vote "Charity Commission," for the year ended the 31st March 1875, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account. Statement of Surplus, 1874-5, omitted.

4. The Net Surplus to be surrendered is, as shown by the Account, 1,506 *l.* 15 *s.* Net Surplus, 1875-6.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	34,601	–	–
Expenditure - - - - - - - - -	33,094	5	–
Net Surplus - - -	£. 1,506	15	–

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	11,133 – –	11,325 13 6	- - -	192 13 6
B.—Assistant Examiners - - - - - -	6,000 – –	6,233 13 8	- - -	233 13 8
C.—Incidental Expenses - - - - - -	1,200 – –	931 – 10	268 19 2	—
D.—Writers - - - - - - - - - -	2,150 – –	2,319 11 10	- - -	169 11 10
£.	20,483 – –	20,809 19 10	268 19 2	595 19
Deduct Surplus - - - -				268 19 2
Net Deficit to be voted - - - £.				326 19 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer (exclusive of 3,991 *l.* received in Stamps) - - - - - - - - - -	– 14 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Augmentations of Salary were in some cases granted by the Treasury during the Year.

B.—The number and variety of the Examinations held during the year were somewhat larger than had been anticipated. The amount of the charge under this Sub-head cannot be estimated with precision.

C.—The accounts for Advertisements were not all rendered before 31st March.

D.—A greater quantity of work than had been expected was sent to the Copying Office to be copied for other Departments.

The Surplus of 319 *l.* 19 *s.* 4 *d.*, shown on the Account of the Vote "Civil Service Commission," for the Year ended 31st March 1875, has been surrendered.

Horace Mann,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

A.—Salaries, Wages, and Allowances.
B.—Assistant Examiners.
D.—Writers.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that one of the Senior Clerks, in addition to his Salary, has been paid during the year 1875–76 sums amounting to 40 *l.* 19 *s.*, for having acted as Assistant Examiner in Book-keeping. Payments to a Senior Clerk.

3. The Net Deficit is, as shown by the Account, 326 *l.* 19 *s.* 10 *d.* Net Deficit.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	20,483	–	–
Expenditure - - - - - - - - -	20,809	19	10
Net Deficit - - -	£. 326	19	10

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD, INCLOSURE, and TITHE COMMISSION, in the Year ended 31st of March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	14,668 – –	14,428 9 10	239 10 2	—
B.—Tracings from Maps, &c.	2,000 – –	1,656 10 10	343 9 2	—
C.—Legal Expenses	150 – –	136 16 10	13 3 2	—
D.—Copying, &c.	1,600 – –	1,427 10 3	172 9 9	—
E.—Incidental Expenses	86 – –	85 19 6	– – 6	—
£.	18,504 – –	17,735 7 3		—
Surplus to be surrendered £.			768 12 9	

	£. s. d.
Estimated Amount of Exchequer Extra Receipts payable to Exchequer	3,412 – –
Amount of Extra Receipts realised in the Year 1875–6, 3,462 *l.* 12 *s.* 10 *d.*, and paid over to Exchequer	3,484 19 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 72 *l.* 7 *s.* 2 *d.* upon payments to the Permanent Officers of the Commission; a Saving of 111 *l.* upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require; a Saving of 55 *l.* 18 *s.* upon payments to Assistant Commissioner, these being dependent upon the occasion for his employment; and a Saving of 5 *s* in payments to Weekly Servants, making a total Saving of 239 *l.* 10 *s.* 2 *d.*

B.—The Expenditure for Tracings from Maps, &c., and Extracts, and Copies from Documents, depends upon the demand of the Public for such work. The Estimate exceeded the Payments by a Sum of 343 *l.* 9 *s.* 2 *d.* It is to be observed that the total Cost is entirely repaid by the parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—There was no Action or Suit, but only the usual Legal Expenses, and there was a Saving of 13 *l.* 3 *s.* 2 *d.*

D.—The Expenditure under this head is partly for Day-work and partly for Task-work, and was less than the Estimate by the sum of 172 *l.* 9 *s.* 9 *d.*

E.—The sum of 50 *l.* 2 *s.* 6 *d.* was expended in Sundries; 19 *l.* 7 *s.* in Brown Holland for Map Mounting, performed by an Assistant Record Keeper, when not otherwise employed, thus saving the necessity of applying to the Stationery Office for this work; and 16 *l.* 10 *s.* for Map Rollers, leaving a Saving of 6 *d.*

The Surplus of 657 *l.* 0 *s.* 3 *d.*, shown on the Account of the Vote "Copyhold, Inclosure, and Tithe Commission," for the year ended 31st March 1875, has been surrendered.

Copyhold Inclosure and Tithe Commission, 27 October 1876.

G. Darby, *James Caird*, } Commissioners and Accounting Officers.

G. Taylor, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 768 *l.* 12 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	18,504	–	–
Expenditure - - - - - - - - -	17,735	7	3
Surplus - - - £.	768	12	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
INCLOSURE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	500 – –	204 15 –	295 5 –	—
B.—Travelling, &c.	200 – –	28 3 4	171 16 8	—
C.—Legal Charges	50 – –	-	50 – –	—
D.—Copying, Engrossing, Plans, &c.	1,000 – –	899 13 9	100 6 3	—
E.—Incidental Expenses	1,500 – –	1,199 13 –	300 7 –	—
DRAINAGE.				
F.—Salaries	3,900 – –	3,568 2 –	331 18 –	—
G.—Travelling, &c.	1,300 – –	1,297 3 6	2 16 6	—
H.—Copying, Engrossing, Plans, &c.	50 – –	54 6 1	-	4 6 1
I.—Incidental Expenses	100 – –	112 2 –	-	12 2 –
£.	8,600 – –	7,363 18 8	1,252 9 5	16 8 1
Deduct Deficit			16 8 1	
Net Surplus to be surrendered £.			1,236 1 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	8,000 – –
Amount of Extra Receipts realised in the Year 1875–76	7,044 4 1
Ditto, paid over to Exchequer	8,092 17 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. Over-estimated.
B.—Travelling, &c. Expenses incurred by above. Over-estimated.
C.—Legal Charges. Over-estimated.
D.—Copying, Engrossing, Plans, &c. Over-estimated.
E.—Incidental Expenses. Over-estimated.
F.—Salaries or Allowances to Drainage Inspectors. Over-estimated.
G.—Travelling, &c. Expenses incurred by Drainage Inspectors. Over-estimated.
H.—Copying, Engrossing, Plans, &c. Under-estimated.
I.—Incidental Expenses. Under-estimated.

The Surplus of 1,380 *l.* 1 *s.* 8 *d.*, shown on the Account of the Vote "Inclosure and Drainage Acts—Impres Expenses," for the year ended 31st March 1875, has been surrendered.

Inclosure Commission, 25 November 1876.

G. Darby, *James Caird*, Inclosure Commissioners, Accounting Officers.

A. H. Tattershall.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer.*

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the followiug Sub-Heads:

DRAINAGE:

H.—Copying, Engrossing, Plans, &c.
I. —Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,236*l.* 1*s.* 4*d.*

	£.	s.	d.
Grant - - - - - - -	8,600	–	–
Expenditure - - - - - -	7,363	18	8
Net Surplus - - - £.	1,236	1	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances* - - -	37,902 – –	†36,503 17 5	1,398 2 7	—
B.—Travelling - - - - - - - -	200 – –	64 14 8	135 5 4	—
C.—Law Expenses - - - - - - - -	30 – –	54 11 –	—	24 11 –
D.—Incidental Expenses - - - - - -	250 – –	176 18 6	73 1 6	—
E.—Chancery Audit Branch - - - - -	6,943 – –	6,888 17 7	54 2 5	—
£.	45,325 – –	43,688 19 2	1,660 11 10	24 11 –
Deduct Deficit - - - - - - -			24 11 –	
Net Surplus to be surrendered - - - £.			1,636 – 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	2,900 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - -	2,274 11 1

* One of the Principal Clerks also receives salary as Auditor of the Duchy Court of Lancaster.

† In this amount is included a gratuity of 150 *l.*, allowed to an Officer of the Department, for special services in connection with the examination of the Post Office and Telegraph Accounts.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of several Officers, and the appointment of others at lower rates of salary.

B.—The Irish Church Temporalities Accounts did not require the presence, in Dublin, of so many Examiners as expected.

C.—The Solicitor's bill of costs proved to be larger than estimated for.

D.—The Miscellaneous Expenditure was less than anticipated.

E.—The death of a Clerk, and the appointment of a successor at a lower rate of salary; and delay in filling up a vacancy.

Extra Receipts.—In consequence of certain Accounts connected with the Mercantile Marine Fund not having been fully examined, the amount received from the Board of Trade was less than the Estimate.

The Surplus of 148 *l.* 4 *s.*, shown on the Account of the Vote "Exchequer and Audit Department" for the year ended 31st March 1875, has been surrendered.

Exchequer and Audit Department,
21 June 1876.

C. Lister Ryan,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:

C.—LAW EXPENSES.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,636 *l.* 0 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	45,325	–	–
Expenditure - - - - - - - -	43,688	19	2
Net Surplus - - - - -	£. 1,636	–	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRARS of FRIENDLY SOCIETIES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
ENGLAND.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	3,380 – –	3,318 15 4	61 4 8	—
B.—Incidental Expenses	20 – –	23 16 1	–	3 16 1
SCOTLAND.				
C.—Salaries and Allowances	361 – –	338 2 9	22 17 3	—
IRELAND.				
D.—Salaries and Allowances	361 – –	338 2 9	22 17 3	—
£.	4,122 – –	4,018 16 11	106 19 2	3 16 1
Deduct Deficit			3 16 1	
Net Surplus to be surrendered £.			103 3 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	589 8 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure of 61 *l.* 4 *s.* 8 *d.* less than Grant, is made up of—

	£. s. d.
Chief Registrar, less than Grant	– 11 4
Assistant Registrar, less than Grant	– 8 6
Messenger, less than Grant	21 1 3
Temporary Assistance, less than Grant	39 3 7
TOTAL, less than Grant £.	61 4 8

B.—The Expenditure, 3 *l.* 16 *s.* 1 *d.*, more than Grant, is caused by the "Incidental Expenses" being more than estimated.

C.—The Expenditure, 22 *l.* 17 *s.* 3 *d.*, less than Grant, is made up of—

	£. s. d.
Registrar, less than Grant	– 4 3
Add Allowance for Clerical Assistance, less than Grant	13 1 5
Allowance for Stationery, less than Grant	9 11 7
TOTAL, less than Grant £.	22 17 3

D.—The causes of variation between Expenditure and Grant, and the amounts thereof, are the same as in C.

A Grant has been taken for the Deficit, 162 *l.* 15 *s.* 4 *d.*, shown on the Account of the Vote "Registrars of Friendly Societies," for the year ended 31st March 1875.

J. M. Ludlow, Chief Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:— Excess.

ENGLAND:

B.—Incidental Expenses.

2. There being no note to this effect on the Account, nor on the Estimate, I have to observe that the Registrar has received during the year 1875–76, in addition to his salary as Registrar, 200*l.* as Barrister for Revision of Rules of Savings Banks, which sum has been defrayed out of the Vote for "National Debt Office." Additional payment to Registrar.

3. The Net Surplus to be surrendered is, as shown by the Account, 103 *l.* 3 *s.* 1 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - - -	4,122	–	–
Expenditure - - - - - - -	4,018	16	11
Net Surplus - - -	£. 103	3	1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LOCAL GOVERNMENT BOARD:				
A.—Salaries and Wages	54,320 – –	54,624 18 10	- - -	304 18 10
B.—Law Charges, Special Inquiries, &c.	3,000 – –	911 15 4	2,088 4 8	—
C.—Travelling Expenses	7,948 – –	7,400 5 9	547 14 3	—
D.—Parliamentary Returns	2,000 – –	71 16 10	1,928 3 2	—
E.—Incidental Expenses	830 – –	942 8 6	- - -	112 8 6
INSPECTION OF METROPOLITAN VAGRANT WARDS:				
F.—Salaries	373 – –	371 16 –	1 4 –	—
G.—Travelling Expenses	109 – –	64 18 5	44 1 7	—
POOR LAW DEPARTMENT:				
Inspection of Workhouse Schools:				
H.—Salaries	1,335 – –	1,331 2 3	3 17 9	—
I.—Travelling Expenses	1,400 – –	1,423 16 3	- - -	23 16 3
J.—Incidental Expenses	12 – –	21 14 4	- - -	9 14 4
Poor Law Auditors:				
K.—Salaries	16,810 – –	16,858 – –	- - -	48 – –
L.—Travelling Expenses	2,000 – –	1,928 10	71 10 –	—
M.—Incidental Expenses	1,000 – –	924 9 1	75 10 11	—
LOCAL GOVERNMENT ACT DEPARTMENT:				
N.—Salaries	5,350 – –	5,708 13 11	- - -	358 13 11
O.—Travelling Expenses	1,500 – –	1,587 3 6	- - -	87 3 6
MEDICAL DEPARTMENT:				
P.—Salaries	10,684 – –	10,661 15 10	22 4 2	—
Q.—Travelling Expenses	4,100 – –	2,885 10 –	1,214 10 –	—
R.—Vaccination Inspection, &c.	644 – –	617 – 8	26 19 4	—
S.—Public Vaccinators	6,000 – –	16,076 1 4	- - -	10,076 1 4
T.—Postage of Vaccination Certificates	2,500 – –	1,250 – –	1,250 – –	—
U.—Incidental Expenses	1,000 – –	749 4 11	250 15 1	—
INSPECTION UNDER ALKALI ACTS:				
V.—Salaries	2,300 – –	2,300 – –	—	—
W.—Travelling Expenses	750 – –	949 16 –	- - -	199 16 –
X.—Incidental Expenses	220 – –	163 19 10	56 – 2	—
TURNPIKES AND HIGHWAYS DEPARTMENT:				
Y.—Salaries	450 – –	450 – –	—	—
Z.—Travelling Expenses	300 – –	298 17 –	1 3 –	—
A. 1.—Incidental Expenses	94 – –	83 1 7	10 18 5	
GRANTS IN AID:				
B. 1.—Teachers in Poor Law Schools	36,500 – –	34,405 3 8	2,094 16 4	—
C. 1.—Poor Law Medical Officers	127,000 – –	129,341 – 8	- - -	2,341 – 8
D. 1.—Medical Officers of Health and Inspectors of Nuisances	65,000 – –	57,535 10 7	7,464 9 5	—
E. 1.—Pauper Lunatics	330,000 – –	337,126 6 –	- - -	7,126 6 –
F. 1.—Registration	10,000 –	6,381 16 –	3,618 4 –	—
£.	695,529 – –	695,446 13 1	20,770 6 3	20,687 19 4
Deduct Deficit			20,687 19 4	
Net Surplus to be surrendered £.			82 6 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	1,467 2 4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess occasioned by the additional number of Copyists employed in consequence of the large increase in the business of the Department.

B.—Saving occasioned by a diminution in the amount of Law Charges, and in the number of Special Inquiries.

C.—Saving occasioned by temporary illness of some of the Inspectors, and the non-reappointment of six Assistant Inspectors.

D.—Saving,—the Expenses incurred in respect of the Land Owner's Return having been paid out the Grant for the Year 1874-75, after the preparation of the Estimate for 1875-76, and the Number of Parliamentary Returns which required to be paid for, being less than was anticipated.

E.—An Excess,—Expenses of Police Constables for taking charge at night of Gwydyr House, the new offices not being ready for the Department, not estimated as Expenditure.

F.—A Saving—Over-Estimate.

G.— Ditto - - ditto.

H.— Ditto - - ditto.

I.—An Excess—Under-Estimate.

J.— Ditto - - ditto.

K.— Ditto - A sum which was estimated for the Year 1874-75 having been paid from the Grant for 1875-76.

L.—A Saving—Over-Estimate.

M.— Ditto - - ditto.

N.—An Excess occasioned by the appointment of an additional Engineering Inspector.

O.— Ditto - - ditto.

P.—Saving—Over-Estimate.

Q.—Saving occasioned partly by Over-estimate for the year, and by the employment of some of the Inspectors on Special Reports.

R.—A Saving—Over-Estimate.

S.—Excess occasioned by the reduction from 17,000 *l.* to 6,000 *l.* in the original Estimate, as sent in to the Treasury.

T.—A Saving,—several payments having been deferred until an arrangement was made with the Inland Revenue Department necessary from an alteration in the previous mode of payment.

U.—Saving in consequence of a smaller number of articles being found sufficient.

V.—Grant and Expenditure equal.

W.—Excess in consequence of additional duties devolving on the Inspectors under 26 & 27 Vict. c. 124.

X.—A Saving—Over-Estimate.

Y.—Grant and Expenditure equal.

Z.—A Saving—Over-Estimate.

A. 1.— Ditto - - Ditto.

B. 1.— Ditto - - Ditto.

C. 1.—Excess occasioned partly by the increase in the Salaries of the Medical Officers in certain instances.

D. 1.—A Saving,—several Sanitary Authorities having omitted to appoint officers under the Regulations of the Local Government Board were not repaid a moiety of the Salaries.

E. 1.—An Excess occasioned by the increase in the number of Lunatics, and the greater proportion sent to Asylum and Registered Houses.

F. 1.—A Saving in consequence of Claims sent in during the year being much fewer than was anticipated.

The Surplus of 27,872 *l.* 0 *s.* 5 *d.*, shown on the Account of the Vote "Local Government Board," for the Year ended 31st March 1875, has been surrendered.

Local Government Board, Whitehall, 6 December 1876.

John Lambert, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer.*

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

LOCAL GOVERNMENT BOARD:
A.—Salaries and Wages.
E.—Incidental Expenses.

POOR LAW DEPARTMENT:

Inspection of Workhouse Schools:
I.—Travelling Expenses.
J.—Incidental Expenses.

Poor Law Auditors:
K.—Salaries.

LOCAL GOVERNMENT ACT DEPARTMENT:
N.—Salaries.
O.—Travelling Expenses.

MEDICAL DEPARTMENT:
S.—Public Vaccinators.

INSPECTION UNDER ALKALI ACTS:
W.—Travelling Expenses.

GRANTS IN AID:
C. 1.—Poor Law Medical Officers.
E. 1.—Pauper Lunatics.

New Sub-head.

2. F. 1.—Registration.—This is the first time this Sub-head has appeared in the Estimate or Account; the payments are for additional Remuneration to Registrars of Births and Deaths, under 37 & 38 Vict. c. 88, s. 31.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 82 *l.* 6 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	695,529	–	–
Expenditure - - - - - - -	695,446	13	1
Net Surplus - - - £.	82	6	11

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

4. These Receipts consist of repayments by Sanitary Authorities of costs of inquiries, and the amounts received depend upon the number and extent of the inquiries held.

VOTE 17.

LUNACY COMMISSION, ENGLAND.

COUNT of the Sum Expended, compared with the Sum Granted, for the LUNACY COMMISSION, NGLAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the ote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries - - - - - - - -	12,244 – –	12,205 2 5	38 17 7	—
Travelling - - - - - - -	1,860 – –	1,828 15 1	31 4 11	—
Law Charges - - - - - -	700 – –	395 8 11	304 11 1	—
Incidental Expenses - - - - -	200 – –	139 13 8	60 6 4	—
£.	15,004 – –	14,569 – 1		—
Surplus to be surrendered - - - £.			434 19 11	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	1,380	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer,	1,350	13	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

.—Salaries.—This Surplus was owing to the employment of a writer during a vacancy in one of the clerkships.

.— } Expenditure less than anticipated.
.—
.—

he Surplus of 252*l.* 16*s.* 6*d.*, shown on the Account of the Vote "Lunacy Commission, England," for the year ended March 1875, has been surrendered.

25 September 1876.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

HE Surplus to be surrendered is, as shown by the Account, 434*l.* 19*s.* 11*d.*

	£.	s.	d.
Grant - - - - - -	15,004	–	–
Expenditure - - - - -	14,569	–	1
Surplus - -	£. 434	19	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Allowances, and Wages	16,000 – –	16,442 17 9	–	442 17 9
B.—Police	700 – –	690 16 10	9 3 2	—
C.—Incidental Office Expenses	150 – –	171 9 4	–	21 9 4
D.—Machinery and Repairs	2,500 – –	1,941 17 6	558 2 6	—
E.—Incidental Coinage Expenses:				
(1.) Ordinary Expenses	2,000 – –	3,601 9 6	—	6,801 9 6
(2.) Expenses at Birmingham in connection with Bronze Coinage		5,200 – –		
F.—Alloy Metal	500 – –	357 16 11	142 3 1	—
G.—Brokerage	500 – –	485 18 7	14 1 5	—
H.—Loss on Coinage: Gold	1,000 – –	506 – –	494 – –	—
I. — Ditto Silver	500 – –	332 10 9	167 9 3	—
K.—Loss on Worn Silver Coin withdrawn from Circulation.	30,000 – –	23,789 10 6	6,210 9 6	—
L.—Packing, &c. Specie for Treasury Chest	200 – –	177 – 3	22 19 9	—
£.	54,050 – –	53,697 7 11	7,618 8 8	7,265 16 7
Deduct Deficit			7,265 16 7	
Net Surplus to be surrendered £.			352 12 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	100,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	104,724 18 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is principally due to the payment of a fee of 105*l.* to an engineer for a Report on the processes of Minting, and to the allowances paid to Mint officers for the superintendence of the Bronze Coinage executed by a private firm, neither of which charges was anticipated. The payment for "over-time" to artificers was also a source of expense under this Sub-Head.

C.—The incidental expenses of the office were more than was anticipated.

D.—Certain machinery ordered towards the close of the year was not delivered until after the 31st of March 1876.

E.—(1.) The amount paid for water supplied was more than was anticipated, and the unusually large demand for Silver and Bronze Coin has again greatly increased the ordinary expenses under this Sub-Head.

(2.) In consequence of the demand for Coin, it became necessary to enter into a contract for the execution of a Bronze Coinage by a private firm.

F.—The quantity of alloy metal required during the year was less than was anticipated.

H.—This was only a payment on account, a Gold Coinage having been in progress at the close of the year.

I.—The waste on the Silver Coinage executed during the year was below the average.

K.—The amount of Worn Silver Coin withdrawn from circulation was less than was anticipated.

L.—The amount of Coin packed for Treasury Chests abroad was below the average.

The Surplus of 642*l.* 19*s.* 8*d.*, shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1875, has been surrendered.

C. W. Fremantle, Deputy Master and Comptroller, Accounting Officer.

Royal Mint,
18 September 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 18.

THE MINT, INCLUDING COINAGE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under the following Sub-Heads :—

A.—Salaries, Allowances, and Wages.
C.—Incidental Office Expenses.
E.—Incidental Coinage Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 352*l.* 12*s.* 1*d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	54,050	-	-
Expenditure - - - - - - -	53,697	7	11
Net Surplus - - -	£. 352	12	1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Incidental Expenses in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
NATIONAL DEBT OFFICE:				
A.—Salaries	15,765 – –	15,591 12 10	173 7 2	—
B.—Incidental Expenses	150 – –	68 8 3	81 11 9	—
PENSIONS—COMMUTATION BOARD:				
C.—Salaries	1,050 – –	700 19 –	349 1 –	—
D.—Incidental Expenses	15 – –	1 1 8	13 18 4	—
£.	16,980 – –	16,362 1 9		—
Surplus to be surrendered - - - £.			617 18 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	10 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	19 19 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is caused by two vacancies in the class of junior clerks, and from fractional differences arising from the Estimates having been given in even pounds.

B. and D.—Expenses less than amount estimated.

C.—This Saving arises from the Fees paid to Medical Referees and Medical Officers being less than the sum estimated.

The Surplus of 860 *l.* 15 *s.* 7 *d.*, shown on the Account of the Vote "National Debt Office," for the year ended 31st March 1875, has been surrendered.

National Debt Office,
23 September 1876.

C. Rivers Wilson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 19.

NATIONAL DEBT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 617*l.* 18*s.* 3*d.*

	£.	s.	d.
Grant - - - - - - - - - -	16,980	-	-
Expenditure - - - - - - - - -	16,362	1	9
Surplus - - -	£. 617	18	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 20.

PATENT OFFICE AND MUSEUM OF PATENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances	17,670 – –	17,497 10 –	172 10 –	—
B.—Police	490 – –	475 17 –	14 3 –	—
C.—Fire Insurances	70 – –	69 17 5	– 2 7	—
D.—Incidental Expenses	370 – –	337 6 1	32 13 11	—
E.—Fees to Law Officers	3,450 – –	3,295 3 1	154 16 11	—
F.—Trade Marks Registry (1st January to 31st March).	– – –	241 3 –	– – –	241 3 –
£.	22,050 – –	21,916 16 7	374 6 5	241 3 –
Deduct Deficit			241 3 –	
Net Surplus to be surrendered £.			133 3 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
*Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer	480 19 9

* This amount was realised from interest on the current account of patent fees paid into the Union Bank from July 1867 to June 1876 (422 *l.* 12 *s.* 7 *d.*), and a sum of 58 *l.* 7 *s.* 2 *d.* from surplus subscriptions to the Commissioners' Journal, and was paid into the Exchequer on the 13th September 1876, in accordance with instructions to that effect from the Treasury.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, 172 *l.* 10 *s.*—The total sum paid for Abridgments during the year fell short of the estimated amount by 193 *l.* 4 *s.*

B.—Surplus, 14 *l.* 3 *s.*—The amount paid for extra duty of constables at the Museum did not reach the estimated sum.

C.—Surplus, 2 *s.* 7 *d.*

D—Surplus, 32 *l.* 13 *s.* 11 *d.*—The amounts of 50 *l.* and 80 *l.*, voted respectively for cab-hire, &c., and service of Museum, were not quite expended, but the sum of 80 *l.*, voted for the Lord Chancellor's Messenger, was considerably exceeded, and it was necessary to draw on the amount allowed for Contingencies, of which sum, 97 *l.* 10 *s.* 8 *d.* was used for this service. There was a balance on the whole of the surplus as stated.

E.—Surplus, 154 *l.* 16 *s.* 11 *d.*—This arose from the fact that, on the occurrence of vacancies under this Sub-head, the new appointments were not immediately made.

F.—Deficit, 241 *l.* 3 *s.*—This Sub-head is specially introduced in accordance with instructions received from the Lords Commissioners of Her Majesty's Treasury, and the amount is made up of the sums of 241 *l.* 1 *s.* 5 *d.* (the sum originally repaid to Civil Contingencies), and an error of 1 *s.* 7 *d.* in the account subsequently discovered. The total amount of 241 *l.* 3 *s.* was expenditure incurred under the Trade Marks Registration Act, from 1st January to 31st March 1876.

The Surplus of 1,508 *l.* 7 *s.* 9 *d.*, shown on the Account of the Vote "Patent Office, &c.," for the year ended 31st March 1875, has been surrendered.

18 October 1876.

H. Reader Lach,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 20.

PATENT OFFICE AND MUSEUM OF PATENTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:— Excess.

F.—Trade Marks Registry.

2. A new Sub-head F., "Trade Marks Registry," not contemplated in the Estimate, has, with the approval of the Lords Commissioners of Her Majesty's Treasury, been introuced into this Account, in order to provide for the expenditure of this Office. New Sub-Head.

3. The Net Surplus to be surrendered is, as shown by the Account, 133 *l.* 3 *s.* 5 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - -	22,050	–	–
Expenditure - - - - - -	21,916	16	7
Net Surplus - - - £.	133	3	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	22,389 – –	22,223 12 9	165 7 3	—
B.—Incidental Expenses - - - - -	472 – –	319 11 5	152 8 7	—
£.	22,861 – –	22,543 4 2		—
Surplus to be surrendered - - - £.			317 15 10	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	8	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - -	3	19	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving was effected by the reduction of a Messenger in Dublin, and the employment in London of fewer Writers for a portion of the year than had been provided for.

B.—An Allowance for a removal between London and Dublin was not needed; and a claim of the Post Office for Commission on Pensions paid at Woolwich (provided for at the time in Sub-head B.) was not made until the year had expired.

The Surplus of 305*l.* 8 *s.* 7 *d.*, shown on the Account of the Vote "Paymaster General's Department," for the year ended 31st March 1875, has been surrendered.

Paymaster General's Office,
27 November 1876.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head A. is included a payment of 17 *l.* 18 *s.* 7 *d.* to a messenger who has failed to obtain a certificate of qualification from the Civil Service Commissioners.

It will be seen from the annexed correspondence that the person in question was a redundant officer, and that as the services of a messenger were urgently required, he was appointed by the Treasury in anticipation of the grant of a fresh Civil Service certificate, which he was not able to obtain in consequence of a difficulty as to his age. It is admitted, however, that the employment was not in accordance with the regulations of the service. A. B.

2. The Surplus to be surrendered is, as shown by the Account, 317 *l.* 15 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	22,861	–	–
Expenditure - - - - - - - -	22,543	4	2
Surplus - - - £.	317	15	10

(A.)

CORRESPONDENCE referred to in the foregoing REPORT.

Exchequer and Audit Department, Somerset House,
London, W.C., 2 November 1875.

Sir,

I AM directed by the Comptroller and Auditor General to refer to the correspondence which has taken place between the Lords Commissioners of Her Majesty's Treasury and the Paymaster General on the subject of the employment of J. McCarthy as a messenger in the Dublin Branch of the Paymaster General's Office.

It appears by a letter addressed to the Comptroller and Auditor General by Mr. Collier on the 12th ultimo, that McCarthy was appointed by the Treasury Letter of 10th May last as messenger in the Paymaster General's Department in Dublin, and that the assistance of a messenger being urgently required, he was taken at once for the work without waiting for the Civil Service certificate, which was daily expected. His employment seems to have extended from 17th May to 21st August 1875.

The certificate was, however, not granted to him, in consequence of a difficulty about McCarthy's age, and upon the circumstances being reported to the Lords of the Treasury, their authority was given for the payments which had been made to McCarthy.

The Comptroller and Auditor General directs me to observe, that under the Regulations issued by the Civil Service Commissioners in the Gazette of 2nd January 1872, a temporary messenger for the emergency might, as it appears to him, have been obtained by the department in Dublin. In any case the employment of McCarthy without certificate is contrary to the provisions of the Order in Council, and the Comptroller and Auditor General considers that he is unable to allow the charge without remark in his Report to Parliament on the Vote for the Paymaster General's Department.

I have, &c.
(signed) *H. Treherne.*

R. R. W. Lingen, Esq., C.B., &c. &c. &c.,
Treasury.

(B.)

Sir,

Treasury Chambers, 24 December 1875.

IN reply to Mr. Treherne's letter of the 2nd ultimo, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords admit that the employment of McCarthy was not strictly in accordance with the Regulations of the Service.

They would, however, observe that he was a redundant officer of the Public Service, and that they appointed him to the post in question in pursuance of the understood wishes of the Legislature that redundant officers should be re-employed. It is true that he was employed in anticipation of the grant of a fresh Civil Service certificate, but my Lords were under a *bonâ fide* belief that it would be obtained.

It may be added that during the term of his temporary employment his pension was suspended.

My Lords, therefore, while admitting the irregularity, consider that the course they adopted was justified in the circumstances of the case, and they are prepared to state their view, should you think it right to notice the irregularity in your Report to Parliament.

I am, &c.
(signed) *William Law.*

The Comptroller and Auditor General.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 22.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,353 – –	16,095 – –	258 – –	—
B.—Police	570 – –	426 2 6	143 17 6	—
C.—Incidental Expenses	90 – –	63 – 7	26 19 5	—
D.—Calendars and Historical Documents	5,957 – –	5,024 9 9	932 10 3	—
£.	22,970 – –	21,608 12 10		—
Surplus to be surrendered £.			1,361 7 2	

Estimated Amount of Extra Receipts payable to Exchequer - Nil.

Amount of Extra Receipts realised in the year 1875–76, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—£. 207. 10. 6. was saved in Salaries by Death of a Senior Clerk, and by the promotion of a Junior Clerk at a lower salary; the vacancy in the Junior Clerkship not being filled at the close of the Financial Year; 50 *l.* 9 *s.* 6 *d.* was saved in Wages by Death and Resignations of Workmen, and by Promotions and Appointments at lower Wages.

B.—The saving in Police was caused by the charge and payments being tranferred to the Office of Works, &c., after 31st December 1875; and the payment by this Office being only made for Three Quarters of the Financial Year.

C.—The Saving is principally in the carriage of Transcripts from Rome, in the distribution of Record Publications, and in casual payments.

D.—The Saving is caused by smaller Payments to Editors of Calendars of State Papers, some Volumes not being finished at Press.

EXTRA RECEIPTS.—Nil.

The Surplus of 949 *l.* 9 *s.* 3 *d.*, shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1875, has been surrendered.

Public Record Office,
21 April 1876.

T. Duffus Hardy,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 22.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE being no note to this effect in the Account nor in the Estimate, I have to observe that Senor De Gayangos, who is employed, with an annual salary, at the Public Record Office in Editing the Calendar of State Papers preserved in the Archives of Simancas and elsewhere, has also been paid during the year 1875–76, with the sanction of the Treasury, for compiling a Catalogue of the Spanish Manuscripts in the British Museum, sums amounting to 245 *l.* 11 *s.* 9 *d.*, and this amount has been defrayed out of the Vote for "British Museum."

2. The Surplus to be surrendered is, as shown by the Account, 1,361 *l.* 7 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	22,970	–	–
Expenditure - - - - - - -	21,608	12	10
Surplus - - -	£. 1,361	7	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS and COMMISSIONERS for RELIEF of the WEST INDIA ISLANDS, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (*a*)	4,813 – –	4,796 15 11	16 4 1	—
B.—Legal Expenses	250 – –	84 2 7	165 17 5	—
C.—Incidental Expenses (*b*)	265 – –	230 16 4	34 3 8	—
£.	5,328 – –	5,111 14 10		—
Surplus to be surrendered £.			216 5 2	

(*a*) Including Supplementary Vote of 249 *l.*

(*b*) Including Supplementary Vote of 80 *l.*

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus has arisen from a saving on temporary salaries, and from delay in appointment of new clerks, for whose salaries provision by Supplementary Vote had been made.

B.—No larger sum than 84 *l.* 2 *s.* 7 *d.* required.

C.—The Surplus has arisen mainly from a saving in postages, and in expenses in the West India Islands.

A Grant has been taken for 19 *l.* 4 *s.* 7 *d.*, the difference between 30 *l.* advanced by the Paymaster General in March 1875, and 10 *l.* 15 *s.* 5 *d.*, the balance of the "Public Works Loan Commission and West India Islands Relief Commission," Account on 31st of that month.

W. W. Willink, Secretary,
and Accounting Officer.

11 October 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 216*l.* 5*s.* 2*d.*

	£.	s.	d.
Grant - - - - - - - - - - -	5,328	-	-
Expenditure - - - - - - - - -	5,111	14	10
Surplus - - - - -	£. 216	5	2

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, ENGLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	22,666 – –	23,197 1 6	– –	531 1 6
B.—Travelling, &c.	983 – –	919 7 –	63 13 –	—
C.—Fees and Expenses of Superintendent Registrars, &c.	20,732 – –	20,261 11 –	470 9 –	—
D.—Incidental Expenses	720 – –	685 11 3	34 8 9	—
£.	45,101 – –	45,063 10 9	568 10 9	531 1 6
Deduct Deficit			531 1 6	
Net Surplus to be surrendered £.			37 9 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,229 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	4,004 18

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Deficit was caused by an increase in the number and pay of Search Room attendants, porters, and charwomen, and by an addition to the number of writers employed in the Search Room for the convenience of the public.

B.—This Surplus is owing to the charge for Travelling Expenses being less than was anticipated at the time the Estimate was made.

C.—This Saving is occasioned by the new charges under the Births and Deaths Registration Act, 1874, amounting to less than was anticipated.

D.—Casual difference between Estimate and Expenditure.

The Surplus of 789*l.* 9*s.* 8*d.*, shown on the Account of the Vote "General Register Office, England," for the year ended 31st March 1875, has been surrendered.

General Register Office,
26 July 1876.

George Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—

A.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 37 *l.* 9 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	45,101	–	–
Expenditure - - - - - - - -	45,063	10	9
Net Surplus - - - - - £.	37	9	3

VOTE 25.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for STATIONERY and PRINTING, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances	17,849 – –	17,841 8 4	7 11 8	—
B.—Horses and Carts	1,250 – –	1,250 – –	—	—
C.—Police	400 – –	393 7 –	6 13 –	—
D.—Incidental Expenses	1,860 – –	1,844 5 2	15 14 10	—
E.—Printing for Public Departments	126,150 – –	126,997 16 3	- - -	847 16 3
F.—Paper for ditto	148,600 – –	146,295 18 2	2,304 1 10	—
G.—Parchments and Vellum for ditto	16,020 – –	16,005 14 4	14 5 8	—
H.—Binding, &c., for ditto	41,300 – –	40,595 11 3	704 8 9	—
I.—Small Stores for ditto	47,300 – –	46,080 3 1	1,219 16 11	—
J.—Printing, Paper, Binding, &c., for two Houses of Parliament	88,450 – –	91,195 7 5	- - -	2,745 7 5
K.—Ditto, for Stationery Office Publications	16,600 – –	16,860 3 7	- - -	260 3 7
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin	2,174 – –	2,016 11 –	157 9 –	—
M.—Printing, Paper, Binding, &c., for Gazette Offices	520 – –	530 – 5	- - -	10 – 5
N.—Incidental Expenses for ditto	20 – –	11 17 10	8 2 2	—
O.—Parliamentary Records	400 – –	400 – –	—	—
£.	508,893 – –	508,318 3 10	4,438 3 10	3,863 7 8
Deduct Deficit			3,863 7 8	
Net Surplus to be surrendered £.			574 16 2	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	40,000	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	38,189	18	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., C., D.—The variation between Vote and Expenditure under these sub-heads is so trifling as not to call for observation.

E.—As the requirements of the various Public Departments for Printing, &c., must always be to a large extent conjectural, it is hoped that a variation between Estimate and Expenditure so small as two-thirds per cent. may be regarded as satisfactory.

F.—The diminished expenditure for paper is due to the low prices which obtained during the year, and to the substitution, in printing ordinary forms of buff foolscap for the more costly blue wove foolscap hitherto used.

G.—The expenditure under this sub-head is chiefly for parchments issued to the Inland Revenue, and sold by that Department to the public at a profit.

H.—Messrs. Waterlow's account for December quarter, which is usually paid at the latter end of March was, on this occasion, not fully examined; and a payment "on account," was therefore made to them.

I.—The payments requiring to be made under this sub-head towards the latter end of the year were not so heavy as had been anticipated.

J.—The expenditure upon Printing for the two Houses of Parliament varies considerably from year to year, and its amount is beyond foresight or control.

K.—This expenditure depends upon the number of volumes issued, and copies printed for sale to the public, which varies from year to year. The amount realised by the sale of these publications in 1875–76 was 18,548 *l.*

CIVIL SERVICE ESTIMATES—CLASS II—*continued.*

VOTE 25.—STATIONERY AND PRINTING—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

L.—A clerkship in the "London Gazette" Office, and the editorship of the "Dublin Gazette" were vacant during several months of the year.

M.—This expenditure depends upon the size of the "Gazette," and this again upon the quantity of advertisements, &c., received from the public for insertion, and paid for by them.

A Grant has been taken for 4,110 *l.* 8 *s.* 1 *d.*, the Deficit shown on the Account of the Vote "Printing and Stationery," for the year ended 31st March 1875.

Her Majesty's Stationery Office,
27 November 1876.

W. R. Greg,
Controller, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

E.—Printing for Public Departments.

J.—Printing, Paper, Binding, &c., for two Houses of Parliament.

K.— Ditto - ditto - - for Stationery Office Publications.

M.— Ditto - ditto - - for Gazette Offices.

2. The Net Surplus to be surrendered is, as shown by the Account, 574 *l.* 16 *s.* 2 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	508,893	–	–
Expenditure - - - - - - - - -	508,318	3	10
Net Surplus - - - £.	574	16	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Office of Her Majesty's WOODS, FORESTS, and LAND REVENUES, &c., in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
OFFICE OF WOODS, &c:				
A.—Salaries, Wages and Allowances - - -	16,713 – –	16,398 14 1	314 5 11	—
B.—Incidental Expenses - - - - - -	110 – –	109 19 9	– – 3	—
LEGAL BRANCH, &c.:				
C.—Salaries - - - - - - - - -	3,060 – –	2,894 8 1	165 11 11	—
D.—Fees to Counsel - - - - - - -	1,550 – –	746 15 2	803 4 10	—
E.—Incidental Expenses - - - - - -	2,150 – –	1,982 10 9	167 9 3	—
OFFICE OF LAND REVENUE RECORDS AND INROLMENTS:				
F.—Salaries - - - - - - - - -	1,416 – –	1,365 12 1	50 7 11	—
G.—Incidental Expenses - - - - - -	15 – –	17 4 6	- -	2 4 6
£.	25,014 – –	23,515 4 5	1,501 – 1	2 4 6
Deduct Deficit - - - - - - - -			2 4 6	
Net Surplus to be surrendered - - £.			1,498 15 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A temporary vacancy. A retirement and other changes in the Establishment.
C.—The death of the First Clerk on the Solicitor's Establishment.
D.—} The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may
E.—} necessarily arise and have to be made in any particular year.
F.—A less Expenditure than was anticipated in the pay of persons temporarily employed.

The Surplus of 1,077 *l.* 14 *s.*, as reported by the Comptroller and Auditor General on the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1875, has been surrendered.

Office of Woods, &c., 18 July 1876. } *G. Lascelles Higham*, for Book-keeper.

Charles Gore,
James K. Howard,
Commissioners of Her Majesty's Woods, Forests, and Land Revenues, and Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head G., "Land Revenue Record Office, Incidental Expenses."

2. The Net Surplus to be surrrendered is, as shown by the Account, 1,498 *l.* 15 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	25,014	–	–
Expenditure - - - - - - - - - - -	23,515	4	5
Net Surplus - - - £.	1,498	15	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "OFFICE of WORKS and PUBLIC BUILDINGS," in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - - -	36,500 – –	35,324 5 11	1,175 14 1	—
B.—Travelling Expenses - - - - - -	2,200 – –	2,233 15 6	- - -	33 15 6
C.—Incidental Expenses - - - - - -	155 – –	293 19 7	- - -	138 19 7
LEGAL BRANCH:				
D.—Salaries - - - - - - - - -	5,485 – –	3,868 1 11	1,616 18 1	—
E.—Travelling Expenses - - - - - -	100 – –	54 19 5	45 – 7	—
F.—Incidental Expenses - - - - - -	150 – –	26 17 5	123 2 7	—
*Costs of Enfranchising certain Copyhold Property of the Manor of Stepney - - -	- - -	80 17 7	- - -	80 17 7
£.	44,590 – –	41,882 17 4	2,960 15 4	253 12 8
Deduct Deficit - - - - - -			253 12 8	
Net Surplus to be surrendered - - - £.			2,707 2 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	100 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer -	275 19 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving arose principally from the abolition of the Office of the Director of Works on 1st October 1875.

B.—Casual difference between Estimate and Expenditure.

C.—From the nature of the Service the charge cannot be estimated for with accuracy.

D.—The office of Solicitor was abolished on the 25th of January 1876, and the Expenditure upon fees to Counsel, &c. proved to be less than had been anticipated.

E.—Casual difference between Estimate and Expenditure.

F.—This Service was over estimated.

*This Expenditure was not foreseen.

The Surplus of 632 *l.* 10 *s.* 8 *d.*, shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1875, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1876.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar.
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Heads— Excess.

B.—Travelling Expenses.

C.—Incidental Expenses.

2. A new Sub-Head, "Costs of Enfranchising certain Copyhold Property of the Manor of Stepney," has been introduced into the Account, under the Authority of the Lords Commissioners of Her Majesty's Treasury. New Sub-Head.

3. The Net Surplus is, as shown by the Account, 2,707 *l.* 2 *s.* 8 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	44,590	–	–
Expenditure - - - - - - - - - -	41,882	17	4
Net Surplus - - -	£. 2,707	2	8

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - - - - -	24,000 – –	11,063 9 7	12,936 10 5	—
Surplus to be surrendered - - - £.			12,936 10 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.
Amount of Extra Receipts realised in the year 1875–76, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure on this Service is of an uncertain character.

The Surplus of 9,847 *l.* 7 *s.* 11 *d.*, shown on the Account of the Vote "Secret Service," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined as far as the nature of the service will admit, and is, to that extent, correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 28.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered to the Exchequer is, as shown by the Account, 12,936 *l.* 10 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	24,000	–	–
Expenditure - - - - - - - - -	11,063	9	7
Surplus - - - £.	12,936	10	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EXCHEQUER and other OFFICES in SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
EXCHEQUER, SCOTLAND:				
A.—Salaries	4,194 – –	3,924 14 5	269 5 7	—
OFFICE OF THE LORD LYON:				
B.—Salaries	667 – –	666 13 4	– 6 8	—
C.—Incidental Expenses	10 – –	4 5 1	5 14 11	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE:				
D.—Salaries and Wages	1,203 – –	1,209 15 9	– – –	6 15 9
E.—Queen's Plates	218 – –	217 13 –	– 7 –	—
F.—Incidental Expenses	60 – –	47 3 11	12 16 1	—
£.	6,352 – –	6,070 5 6	288 10 3	6 15 9
Deduct Deficit			6 15 9	
Net Surplus to be surrendered £.			281 14 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	500 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	778 18 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to the retirement of the First Clerk, and consequent promotions, two salaries became chargeable at the minimum rates in place of the higher rates estimated, and for most of the year a third-class clerkship was vacant.

B. and E.—These variations are mere fractional differences arising from the Estimates having been in even pounds.

C. and F.—The amounts required for incidental expenses proved to be less than the sums estimated.

D.—This excess of payment was occasioned by the increase from 12 *l.* to 20 *l.* of the allowance to the Assistant Warder of the Regalia, as authorised by Treasury Letter of 27th July 1875, No. 11,715—75.

The Deficit of 9 *l.* 19 *s.* 10 *d.*, shown on the Account of the Vote "Exchequer and other Offices in Scotland," for the year ended 31st March 1875, has been voted.

Exchequer Chambers, Edinburgh,
17 November 1876.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soudy.

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head D., Salaries and Wages (Charges formerly on the Hereditary Revenue), the Expenditure has exceeded the Estimate.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 281 *l.* 14 *s.* 6 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	6,352	–	–
Expenditure	6,070	5	6
Net Surplus	£. 281	14	6

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 30.

FISHERY BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances	5,977 – –	5,861 16 5	115 3 7	—
B.—Travelling	750 – –	920 6 1	- -	170 6 1
C.—Law	50 – –	19 – 8	30 19 4	—
D.—Postage	60 – –	50 4 7	9 15 5	—
E.—Grant in aid of Piers or Quays (5 Geo. 4. c. 64)	3,000 – –	3,000 – –	—	—
F.—Cutter and Boat Service	2,430 – –	2,374 19 1	55 – 11	—
G.—Incidental Expenses	300 – –	318 13 8	- -	18 13 8
£.	12,567 – –	12,545 – 6	210 19 3	188 19 9
Deduct Deficit			188 19 9	
Net Surplus to be surrendered £.			21 19 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	9,000 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	8,756 – 4
Over estimated	£. 243 19 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Surplus—From vacancies in the Board's Establishment waiting to be filled up.
B.—Travelling.—Deficit—From vacancies in the Establishment requiring the removal of officers from one station to another, and causing more travelling.
C.—Law.—Surplus—From the whole Estimate not having been required.
D.—Postage.—Surplus - - ditto - - ditto.
E.—Grant for Piers or Quays.—Tallies.
F.—Cutter and Boat Service.—Surplus—From the whole Estimate not having been required.
G.—Incidental Expenses.—Deficit.—From the increase in the number of barrels of herrings branded, and the consequent additional requirements for this service.

A Grant has been taken for 27 *l.* 19 *s.*, the Deficit shown on the Account of the Vote "Fishery Board, Scotland," for the year ended 31st March 1875.

Fishery Board, Scotland,
Edinburgh, 6 November 1876.

B. F. Primrose,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads: Excess.

B.—Travelling.

G.—Incidental Expenses.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that one of the First Class Fishery Officers has been paid during the year 1875–6, in addition to his salary as Fishery Officer, the sum of 41 *l.* for wages as Superintendent of Anstruther Union Harbour Works. Additional Salary

3. The Net Surplus to be surrendered is, as shown by the Account, 21 *l.* 19 *s.* 6 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - -	12,567	–	–
Expenditure - - - - - - -	12,545	–	6
Net Surplus - - - £.	21	19	6

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LUNACY COMMISSION, SCOTLAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	4,885 – –	4,646 10 6	238 9 6	—
B.—Travelling Expenses	1,000 – –	758 16 8	241 3 4	—
C.—Incidental Expenses	75 – –	44 5 3	30 14 9	—
£.	5,960 – –	5,449 12 5		—
Surplus to be surrendered £.			510 7 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	350 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	381 18 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Change among the staff consequent on the death of the chief clerk. Small amount required for fees to counsel, medical men, &c. A reduction in the Estimate for this latter Service was made for 1876–77.

B.—A reduction in the Estimate under this Sub-head was made for 1876–77.

C.—A reduction in the Estimate under this Sub-head was made for 1876–77.

The Surplus of 435 *l.* 10 *s.* 11 *d*, shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1875, has been surrendered.

General Board of Lunacy, Edinburgh,
10 November 1876.

W. Forbes,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 510*l.* 7*s.* 7*d.*

	£.	s.	d.
Grant - - - - - - - - - -	5,960	–	–
Expenditure - - - - - - - - -	5,449	12	5
Surplus - - - £.	510	7	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 32.

REGISTER OFFICE, GENERAL, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	5,445 – –	5,360 6 5	84 13 7	—
B.—Travelling Expenses	1,150 – –	1,115 18 –	34 2 –	—
C.—Incidental Expenses, &c.	50 – –	153 10 2	– – –	103 10 2
£.	6,645 – –	6,629 14 7	118 15 7	103 10 2
Deduct Deficit			103 10 2	
Net Surplus to be surrendered £.			15 5 5	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer for Year 1875–76	280	–	–
Amount of Extra Receipts realised and paid over to Exchequer	262	6	2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A—The impossibility of making a closer approximation to the emoluments of the Index Clerks, who are paid chiefly by piece-work.

B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.

C.—The expense connected with an application to the Supreme Court, in terms of the 55th section of the Act 17 & 18 Vict. c. 80, in consequence of the destruction by fire of the Registers of Glenrinnes, Banffshire.

The Deficit of 111 *l.* 11 *s.* 11 *d.*, shown in the Account of the Vote "General Register Office, Scotland," for the year ended 31st March 1875, has been made up by a Supplementary Vote.

General Registry Office,
16 June 1876.

W. Pitt Dundas,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-head:

C.—Incidental Expenses.

Payments to Secretary.

2. There is a note on the Estimate that the Secretary receives a salary of 100 *l.* from the Civil Service Commission for superintending in Edinburgh the examination of candidates for admission to the Civil Service, but in addition to this sum he has also been paid by the Civil Service Commission, during the year 1875–6, two sums of 50 *l.* each, as "Extraordinary Yearly Payments" for the years 1874–5 and 1875–6.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 15 *l.* 5 *s.* 5 *d.*

	£.	s.	d.
Grant	6,645	–	–
Expenditure	6,629	14	7
Net Surplus £.	15	5	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POOR LAW COMMISSION, SCOTLAND (BOARD OF SUPERVISION), in the Year ended 31st March 1876, showing a Surplus upon each Sub-head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	6,839 – –	6,838 5 11	– 14 1	—
B.—Medical Relief	10,000 – –	9,982 7 1	17 12 11	—
C.—Travelling Expenses	1,200 – –	1,110 1 11	89 18 1	—
D.—Law Expenses	100 – –	83 6 10	16 13 2	—
E.—Incidental Expenses	260 – –	132 18 9	127 1 3	—
F.—Pauper Lunatics	61,736 – –	59,483 1 –	2,252 19 –	—
£.	80,135 – –	77,630 1 6		—
Surplus to be surrendered - - - £.			2,504 18 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

There is a Surplus on each Sub-head of the Vote, in consequence of the amounts respectively estimated for not having been exhausted.

The Surplus of 159 *l.* 8 *s.* 11 *d.*, shown on the Account of the Vote "Board of Supervision, &c., Scotland," for the year ended 31st March 1875, has been surrendered.

Certified as true and correct.

Board of Supervision, Edinburgh, 30 November 1876.

John Skelton,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. B., Medical Relief, and F., Pauper Lunatics.—I deem it desirable to call attention to the fact that the payments under these Sub-heads have always been passed on its being ascertained that the particulars agreed with the Appendices to the Annual Reports of the Board of Supervision, &c. (*See* Papers presented by Command [C.-1382], Thirtieth Annual Report of Board of Supervision; Appendices (B.), No. 13, and (B.), No. 14, for Expenditure 1875-6.)

2. The Surplus to be surrendered is, as shown by the Account, 2,504 *l.* 18 *s.* 6 *d.*

	£.	s.	d.
Grant	80,135	–	–
Expenditure	77,630	1	6
Surplus - - - £.	2,504	18	6

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSEHOLD of the LORD LIEUTENANT of IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - - - -	3,631 – –	3,630 10 –	– 10 –	—
B.—Incidental Expenses, ditto - - - - -	80 – –	84 10 9	- -	4 10 9
C.—Salaries and Allowances, Chapel - - -	638 – –	638 7 –	- -	– 7 –
D.—Ditto - ditto - - Office of Arms - -	1,049 – –	1,048 12 –	– 8 –	—
E.—Queen's Plates - - - - - - -	1,562 – –	1,562 6 2	- -	– 6 2
£.	6,960 – –	6,964 5 11	– 18 –	5 3 11
Deduct Surplus - - - -				– 18 –
Net Deficit to be voted - - - £.				4 5 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - And of Stamps on certain documents, 100 *l.*	850 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer:	
Fees - - - - - - - - - - - - - - -	910 15 –
Stamps - - - - - - - - - - - - - - -	440 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Fraction of a £.
B.—Under-estimated.
C.—
D.— } Fractions of a £.
E.—

A Grant has been taken for 59 *l.* 7 *s.* 8 *d.*, the Deficit shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1875.

Dublin Castle,
August 1876.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads:—

B.—Incidental Expenses, Household.
C.—Salaries and Allowances, Chapel.
E.—Queen's Plates.

2. There is, as shown by the Account, a Net Expenditure beyond the Estimate, amounting to 4*l.* 5*s.* 11*d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	6,960	–	–
Expenditure - - - - - - - -	6,964	5	11
Net Deficit - - -	£. 4	5	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND—OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND—OFFICES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHIEF SECRETARY'S OFFICE:				
A.—Salaries, Wages, and Allowances	15,570 – –	15,689 6 7	-	119 6 7
B.—Travelling	910 – –	1,006 2 8	-	96 2 8
C.—Incidental Expenses	510 – –	546 – 11	-	36 – 11
INSPECTORS OF LUNATIC ASYLUMS (8 & 9 Vict. c. 107, s. 23):				
D.—Salaries	3,291 – –	3,320 – –	-	29 – –
INSPECTION OF PUBLIC ASYLUMS:				
E.—Travelling	480 – –	386 6 –	93 14 –	—
F.—Incidental Expenses	65 – –	61 11 9	3 8 3	—
INSPECTION OF PRIVATE ASYLUMS (5 & 6 Vict. c. 123; 8 & 9 Vict. c. 107, s. 23; and 37 & 38 Vict. c. 74, s. 2):				
G.—Travelling and Personal Allowance	80 – –	77 17 6	2 2 6	—
H.—Fees to Clerks of the Peace, Physicians, &c.	30 – –	-	30 – –	—
INSPECTORS OF IRISH FISHERIES (32 & 33 Vict. c. 92, s. 9):				
I.—Salaries	2,703 – –	2,848 17 –	-	145 17 –
J.—Travelling	700 – –	809 15 5	-	109 15 5
K.—Incidental Expenses	523 – –	366 – –	157 – –	—
VETERINARY DEPARTMENT (35 & 36 Vict. c. 16):				
L.—Salaries and Wages	1,753 – –	1,505 6 5	247 13 7	—
M.—Travelling	50 – –	63 7 3	-	13 7 3
N.—Incidental Expenses	100 – –	67 8 7	32 11 5	—
£.	26,765 – –	26,748 – 1	566 9 9	549 9 10
Deduct Deficit			549 9 10	
Net Surplus to be surrendered £.			16 19 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	200 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	301 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The salary of the draftsman of Bills having been increased by 200 *l.*, and an annual allowance of 150 *l.* granted to him for the payment of a clerk and Shorthand Writer, in the month of April 1875, subsequently to the printing of the Estimate.
B. & C.—Under-estimated.
D.—Increase of salary of the Third Clerk, not provided for in Estimate.
E. F. G. H.—Over-estimated.
I.—Employment of Writers and additional assistance, not estimated for.
J.—Under-estimated.
K. & L.—Over-estimated.
M.—Under-estimated.
N.—Over-estimated.

The Surplus of 373*l.* 13*s.*, shown on Account of the Vote "Chief Secretary for Ireland—Offices," for the year ended 31st March 1875, has been surrendered.

Dublin Castle, 8 Nov. 1876.

Thomas H. Taylor, Clerk in charge of Account.

T. H. Burke, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, *J. W. Soady.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND—OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:—

CHIEF SECRETARY'S OFFICE:

A.—Salaries, Wages, and Allowances.
B.—Travelling.
C.—Incidental Expenses.

INSPECTORS OF LUNATIC ASYLUMS:

D.—Salaries.

INSPECTORS OF IRISH FISHERIES:

I.—Salaries.
J.—Travelling.

VETERINARY DEPARTMENT:

M.—Travelling.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 16 *l.* 19 *s.* 11 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - -	26,765	–	–
Expenditure - - - - - - - -	26,748	–	1
Net Surplus - - -	£. 16	19	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	250 – –	227 2 6	22 17 6	—
B.—Travelling (Surveyors)	150 – –	178 11 11	-	28 11 11
C.—Incidental Expenses	15 – –	8 17 10	6 2 2	—
£.	415 – –	414 12 3	28 19 8	28 11 11
Deduct Deficit			28 11 11	
Net Surplus to be surrendered £.			– 7 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving effected in field duties.
B.—Insufficiency of Estimate.
C.—Saving effected in labour, &c.

The Surplus of 76*l.* 17 *s.* 5 *d.*, shown on the Account of the Vote, "Boundary Survey, Ireland," for the Year ended 31st March 1875, has been surrendered.

Dublin, 29 September 1876.
Benjn. Scott, Clerk in charge of Accounts.

Richard Griffith, General Boundary Surveyor, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 36.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—
   B.—Travelling (Surveyors).
2. The Net Surplus to be surrendered is, as shown by the Account, 7 *s.* 9 *d.*

	£. s. d.
Grant	415 – –
Expenditure	414 12 3
Net Surplus	£. – 7 9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - - -	1,965 – –	1,941 – 3	23 19 9	—
B.—Law Costs - - - - - - -	80 – –	35 7 7	44 12 5	—
C.—Incidental Expenses - - - - -	26 – –	16 13 7	9 6 5	—
£.	2,071 – –	1,993 1 5		—
Surplus to be surrendered - - - £.			77 18 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	41 18 4
Amount of Extra Receipts realised in the year 1875–76, and paid over to Exchequer	46 10 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving effected in consequence of having been able to dispense with extra scrivenery.
B.—The Irrecoverable Costs were less than anticipated.
C.—Economy in the Incidental Expenses.

The Surplus of 382 *l.* 2 *s.* 5 *d.*, shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1875, has been surrendered.

Submitted to Board, 6 December 1876.

Edward Sullivan, M.R., Chairman.

Hercules Macdonnell, *W. Gernon*, } Secretaries and Accounting Officers.

J. G. Alcorn, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer.*

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 37.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 77 *l.* 18 *s.* 7 *d.*

	£. s. d.
Grant - - - - - - -	2,071 – –
Expenditure - - - - - - -	1,993 1 5
Surplus - - - £.	77 18 7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.

THE LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	22,137 – –	21,447 19 7	689 – 5	—
B.— Ditto, Auditors of Poor Law Unions	4,900 – –	4,900 – –	—	—
C.— Ditto, Schoolmasters and Schoolmistresses in Workhouses.	8,780 – –	8,915 8 4	- -	135 8 4
D.— Ditto, Medical Officers, Medicines, &c.	69,438 – –	69,586 5 10	- -	148 5 10
E.—Travelling, &c. of Inspectors	3,600 – –	2,868 11 8	731 8 4	—
F.—Law Costs	400 – –	200 – –	200 – –	—
G.—Incidental Expenses	500 – –	559 10 4	- -	59 10 4
H.—Salaries of Officers under the Public Health Act, 1874.	13,189 – –	12,167 – 11	1,021 19 1	—
£.	122,944 – –	120,644 16 8	2,642 7 10	343 4 6
Deduct Deficit			343 4 6	
Surplus carried forward £.			2,299 3 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer, for Auditors' Salaries	1,517 – –
Amount of Extra Receipts realised in the year 1875–76, 1,427 *l.* 2 *s.*, and paid over to Exchequer for Auditors' Salaries, including 71 *l.* 4 *s.* received previously to the 31st March 1875	1,494 7 6
Amount of Extra Receipts realised in the year 1875–76 for Auditors' Salaries, but not paid over to Exchequer, received in March 1876	3 18 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No expenditure took place for temporary services of an engineer, for which the sum of 500*l.* was included in the Estimate. Savings also accrued from temporary vacancies in the office of Medical Commissioner, and in two inspectorships.

B.—Nil.

C.—Casual difference between Expenditure and Grant in estimating for 163 Poor Law Unions.

D.—Same explanation as given in respect of Sub-head C.

E.—Increase in travelling expenses provided for, which did not occur; and, *see* explanation under Sub-head A, as to temporary vacancies in office of Inspector.

F.—Bills of costs not furnished by the Board's Solicitors.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant—*continued.*

G.—Increased expenditure under the Local Government Act, including sums amounting to 161 *l.* 14 *s.* 3 *d.*, in connection with Provisional Orders issued by the Board, which will eventually be repaid.

H.—The returns from certain Urban Sanitary Districts were not received in time to admit of payment before the 31st March 1876.

The Surplus of 421 *l.* 16 *s.* 5 *d.*, part of the saving upon the Grant, shown on the Account of the Vote "Local Government Board, Ireland," for the year ended 31st March 1875, has been surrendered, as communicated by Treasury Letter of 24th March 1876 (No. 5075), the difference of 21 *l.* 11 *s.* 7 *d.* being reserved to complete the adjustment in respect of the 2,661 *l.* 11 *s* 3 *d.* paid to the Exchequer in error in March 1873. *See* below.

	£. s. d.	£. s. d.
Surplus brought over - - - - - - - - - - - - -		2,299 3 4
Deduct Exchequer Assets, viz.:—		
The difference between the sum surrendered as part of the saving upon the Grant for 1874–75, as above stated - -	421 16 5	
And, the Net Surplus as shown at foot of the Appropriation Account for that year - - - - - - - -	417 15 7	
		4 – 10
Net Surplus to be surrendered - - -		£. 2,295 2 6

Local Government Board, Ireland,
20 November 1876.

A. Power, Vice President,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 38.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

C.—Salaries—Schoolmasters and Schoolmistresses in Workhouses.

D.—Salaries—Medical Officers, Medicines, &c.

2. G.—Incidental Expenses.—Under this Sub-head are included sums amounting to 146 *l.* 12 *s.* 1 *d.* for payments on account of Parliamentary Returns of Landowners in Ireland, which Returns were estimated for under a separate Sub-Head H., "Parliamentary Returns" for the years 1873–74, and 1874–75, but for which no special Vote was taken for the year 1875–76. Sub-Head G.

3. The Net Surplus shown by the Account is 2,299 *l.* 3 *s.* 4 *d.* Net Surplus.

	£. s. d.
Grant - - - - - - - - - - -	122,944 – –
Expenditure - - - - - - - - -	120,644 16 8
Net Surplus - - -	£. 2,299 3 4

EXTRA RECEIPTS, payable to EXCHEQUER.

4. The amount actually estimated was 1,300 *l.*, and not 1,517 *l.*, as stated in the Account. In a note, however, to Sub-head B., in Part III. of the Estimate, it is stated that 216 *l.* 13 *s.* 4 *d.* is to be repaid by towns and lunatic asylums for each of seven auditors, which gives 1,516 *l.* 13 *s.* 4 *d.* Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, IRELAND, &c., in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	5,371 – –	5,564 3 1	- -	193 3 1
B.—Incidental Expenses - - - - - -	200 – –	25 12 2	174 7 10	—
£.	5,571 – –	5,589 15 3	174 7 10	193 3 1
Deduct Surplus - - - - - - - -				174 7 10
Net Deficit to be voted - - - £.				18 15 3

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	500	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	764	13	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
The Excess on the Vote under Sub-Head A. (Salaries) was caused, to the extent of 433 *l.* 8 *s.* 5 *d.*, by payments made for the use of Mr. J. T. Gilbert, the then Secretary, the provision for whose salary (in contemplation of the abolition of his office) had been, by direction of the Lords Commissioners of Her Majesty's Treasury, omitted from the Estimate. These payments included 125 *l.* Secretary's salary to 31st March 1875, the order for which, owing to Mr. Gilbert's inability to transact business, had lapsed; together with 308 *l.* 8 *s.* 5 *d.*, salary to 12th November 1875, paid by their Lordships' order. There was also an excess of 23 *l.* 1 *s.* 7 *d.* on the Vote for Second Class Clerks, caused by the alterations in salaries of Messrs. Lopdell, Barry, and Maginn, under Treasury Letter of 8 July 1875, and expended on Temporary Writers more than voted, 9 *s.* 3 *d.*; making in all - - - - - - - - - - - -	456 19 3
Savings effected—Undrawn by Editor of Fac-similes of National MSS., 160 *l.*; unexpended on Foreman and Workmen, 66 *l.* 13 *s.* 4 *d.*; on Temporary Servants, 36 *l.* 0 *s.* 4 *d.*; and fractional differences between gross sums in Estimate and net amounts paid, 1 *l.* 2 *s.* 6 *d.*, also unexpended on Incidentals, 174 *l.* 7 *s.* 10 *d.*; making in all - - - - - - - - - - - - - - -	438 4 –
Net Deficit - - - £.	18 15 3

The Surplus of 522 *l.* 6 *s.* 5 *d.*, shown on the Account of the Vote "Public Record Office, &c., Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin, 23 November 1876.

Saml. Ferguson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, AND KEEPER OF STATE PAPERS, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:

A.—Salaries, Wages, and Allowances.

2. The Net Deficit to be voted is, as shown by the Account, 18 *l.* 15 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	5,571	–	–
Expenditure - - - - - -	5,589	15	3
Net Deficit - - -	£. 18	15	3

VOTE 40.

OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for OFFICE of PUBLIC WORKS, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	24,311 – –	24,122 17 5	188 2 7	—
B.—Travelling Expenses	3,650 – –	3,776 6 9	– – –	126 6 9
C.—Incidents of Office	250 – –	247 7 10	2 12 2	—
D.—Preliminary Expenses—Shannon	250 – –	244 17 9	5 2 3	—
£.	28,461 – –	28,391 9 9	195 17 –	126 6 9
Deduct Deficit			126 6 9	
Net Surplus to be surrendered £.			69 10 3	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	30	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	2	7	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus of 188 *l.* 2 *s.* 7 *d.* is due to the retirement of a second class clerk at an early period of the year.
B.—This expenditure varies to some extent from year to year, and can therefore only be estimated for approximately, but from the constant addition of new duties is generally on the increase.
C.—Casual.
D.—Casual.

The Surplus of 7 *l.* 6 *s.* 3 *d.*, shown on the Account of the Vote "Office of Public Works, Ireland," for the year ended 31st March 1875, has been surrendered.

Office of Public Works, Dublin, 27 November 1876.

J. G. McKerlie, Chairman, and Accounting Officer, Board of Public Works.

W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, *H. B. Arber.*

VOTE 40.

OFFICE OF PUBLIC WORKS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head B., "Travelling Expenses." Excess.

2. Sub-Head A., "Salaries," includes 39*l.* 15*s.* for wages paid to W. Barrett, a Temporary Messenger, who has been employed since the 21st October 1874, without having received a certificate of qualification from the Civil Service Commissioners. Efforts appear to have been made to fill up the post, but without success. Sub-Head A.

Although the prolonged employment of Barrett has received the approval of the Lords of the Treasury, I cannot but consider the sanction thus given to an arrangement which results in a practical violation of the Order in Council, an irregular proceeding which should not be allowed to continue.

3. The Net Surplus is, as shown by the Account, 69*l.* 10*s.* 3*d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - -	28,461	-	-
Expenditure - - - - - - -	28,391	9	9
Net Surplus - - - £.	69	10	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
REGISTRY OF BIRTHS, &c.:				
A.—Salaries and Allowances	11,221 – –	10,800 17 9	420 2 3	—
B.—Travelling Expenses	400 – –	333 19 4	66 – 8	—
C.—Superintendent and District Registrars	5,220 – –	5,059 5 5	160 14 7	—
D.—Legal Expenses	90 – –	43 8 5	46 11 7	—
E.—Incidental Expenses	400 – –	341 17 4	58 2 8	—
F.—Agricultural and Emigration Statistics	1,220 – –	1,204 6 10	15 13 2	—
CENSUS OF IRELAND, 1871:				
G.—Salaries	2,405 – –	2,888 10 –	- -	483 10 –
H.—Incidental Expenses	30 – –	74 1 9	- -	44 1 9
£.	20,986 – –	20,746 6 10	767 4 11	527 11 9
Deduct Deficit			527 11 9	
Net Surplus to be surrendered £.			239 13 2	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	35	–	–
Amount of Extra Receipts realised in the year 1875–76, and paid over to Exchequer	49	5	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The under Expenditure was owing to a reduction in the staff of the office caused by the resignation of two second class clerks in April 1875, by the death of one second class clerk in the month of September following, and the resignation of a first class clerk from 31st October 1875.

B., C., D., E., and F.—Over-estimated.

G.—The over-Expenditure was caused in consequence of the total sum required in the Supplementary Estimate, forwarded to the Treasury on the 10th February last, not having been voted, as the probable savings on the other Sub-Heads were deducted from the anticipated expenditure under this Sub-Head, and a Vote taken for the difference.

H.—Under-estimated, and also owing to the fact of the Lords of the Treasury having caused the Supplementary Amount (42 *l.*) required to meet the anticipated expenditure to be voted under Sub-Head G., Salaries.

The Surplus of 564 *l.* 7 *s.* 11 *d.*, shown on the Account of the Vote "General Register Office, Ireland," for the year ended 31st March 1875, has been surrendered.

R. E. Matheson,
Clerk in Charge of Accounts.

General Register Office, Dublin,
31 October 1876.

W. M. Burke, Registrar General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:

CENSUS OF IRELAND, 1871:

G.—Salaries.

H.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 239 *l.* 13 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	20,986	–	–
Expenditure - - - - - - - -	20,746	6	10
Net Surplus - - -	£. 239	13	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 42.

GENERAL SURVEY AND VALUATION OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GENERAL SURVEY and VALUATION of IRELAND, for the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	18,125 – –	17,485 – 7	639 19 5	—
B.—Travelling and Subsistence Allowance	3,100 – –	2,384 7 10	715 12 2	—
C.—Labour	300 – –	211 7 9	88 12 3	—
D.—Incidental Expenses	475 – –	862 7 8	- -	387 7 8
£.	22,000 – –	20,943 3 10	1,444 3 10	387 7 8
Deduct Deficit			387 7 8	
Net Surplus to be surrendered £.			1,056 16 2	

		£. s. d.
Proportion of Cost paid over by the Treasurers of the several Counties and Cities to the Supply Account of Her Majesty's Paymaster General under Act 37 & 38 Vict. c. 70		5,292 10 –
Of which sum there has been paid to the Exchequer 2,437 *l.* 10 *s.*		
Amount of Extra Receipts for Valuation Fees realized and paid over to the Exchequer for year 1875–6	£. 437 3 6	
Also a balance from preceding year of	263 9 6	
		700 13 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., and C.—Saving effected in consequence of the death of one officer, and the superannuation of three others Also the expense for "Travelling" and "Labour" was not so much as anticipated.

D.—Insufficiency of Estimate for stationery account and legal expenses.

The Surplus of 1,595 *l.* 10 *s.* 4 *d.*, on account of the Vote "General Survey and Valuation of Ireland" for nine months ended 31st March 1875, has been surrendered.

Dublin,
29 September 1876.

J. Ball Greene,
Commissioner of Valuation, Accounting Officer.

Benjamin Scott,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 42.

GENERAL SURVEY AND VALUATION OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head: —

D.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,056 *l.* 16 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	22,000	–	–
Expenditure - - - - - - -	20,943	3	10
Net Surplus - - - £.	1,056	16	2

VOTE 43.

PAUPER LUNATICS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PAUPER LUNATICS, IRELAND, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pauper Lunatics - - - - - - - -	56,948 – –	56,948 – –	—	—

The Surplus of 55,692 *l.*, shown on Account of the Vote "Pauper Lunatics, Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle,
31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Account.

VOTE 43.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. As stated in the Estimate, this Vote is taken as a Contribution-in-aid of Maintenance of Pauper Lunatics in District Asylums, for the period from 1st April to 31st December 1874. As the Estimate is founded upon an ascertained amount shown by returns certified by the Poor Law Auditors for the Unions, of the number and cost of the Pauper Lunatics, the Expenditure agrees with the Grant.

2. The Grant and Expenditure are, as shown by the Account, viz:—

	£.	s.	d.
Grant - - - - - - - - - -	56,948	–	–
Expenditure - - - - - - - -	56,948	–	–

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class II. has fallen short of the Grants for the year 1875-76.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 31,377 *l.* 0 *s.* 3 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts, Payable to the Exchequer. Estimated.	Extra Receipts, Payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	43,946	42,225 11 8	1,720 8 4	—	27,000 - -	28,092 16 9
2	House of Commons Offices	52,151	49,129 5 11	3,021 14 1	—	30,000 - -	35,270 2 11
3	Treasury	57,016	57,042 12 8	—	26 12 8	—	—
4	Home Office	89,072	88,802 17 2	269 2 10	—	2,300 - -	2,234 17 3
5	Foreign Office	61,792	61,875 14 10	—	83 14 10	650 - -	751 12 -
6	Colonial Office	34,688	35,006 9 3	—	318 9 3	—	—
7	Privy Council Office	35,052	33,772 7 -	1,279 13 -	—	2,500 - -	2,294 3 -
8	Board of Trade	126,631	134,382 16 11	- -	7,751 16 11	4,400 - -	5,565 - 5
9	Privy Seal Office	2,749	2,748 13 10	- 6 2	—	—	—
10	Charity Commission	34,601	33,094 5 -	1,506 15 -	—	18 - -	132 2 1
11	Civil Service Commission	20,483	20,809 19 10	—	326 19 10	—	- 14 6
12	Copyhold, Inclosure, and Tithe Commission	18,504	17,735 7 3	768 12 9	—	3,412 - -	3,462 12 10
13	Inclosure and Drainage Acts—Imprest Expenses	8,600	7,363 18 8	1,236 1 4	—	8,000 - -	7,044 4 1
14	Exchequer and Audit Department	45,325	43,688 19 2	1,636 - 10	—	2,900 - -	2,274 11 1
15	Registrars of Friendly Societies	4,122	4,018 16 11	103 3 1	—	—	589 8 6
16	Local Government Board	695,529	695,446 13 1	82 6 11	—	—	1,467 2 4
17	Lunacy Commission, England	15,004	14,569 - 1	434 19 11	—	1,380 - -	1,350 13 1
18	The Mint, including Coinage	54,050	53,697 7 11	352 12 1	—	100,000 - -	104,724 18 4
19	National Debt Office	16,980	16,362 1 9	617 18 3	—	10 - -	19 19 -
20	Patent Office, &c.	22,050	21,916 16 7	133 3 5	—	—	480 19 9
21	Paymaster General's Department	22,861	22,543 4 2	317 15 10	—	8 - -	3 19 5
22	Public Record Office	22,970	21,608 12 10	1,361 7 2	—	—	—
23	Public Works Loan, &c., Commission	5,328	5,111 14 10	216 5 2	—	—	—
24	Register Office, General, England	45,101	45,063 10 9	37 9 3	—	3,229 - -	4,004 18 -
25	Stationery and Printing	508,893	508,318 3 10	574 16 2	—	40,000 - -	38,189 18 9
26	Office of Woods, Forests, and Land Revenues, &c.	25,014	23,515 4 5	1,498 15 7	—	—	—
27	Office of Works and Public Buildings	44,590	41,882 17 4	2,707 2 8	—	100 - -	275 19 7
28	Secret Service	24,000	11,063 9 7	12,936 10 5	—	—	—
29	Exchequer and other Offices in Scotland	6,352	6,070 5 6	281 14 6	—	500 - -	778 18 10
30	Fishery Board, Scotland	12,567	12,545 - 6	21 19 6	—	9,000 - -	8,756 - 4
31	Lunacy Commission, Scotland	5,960	5,449 12 5	510 7 7	—	350 - -	381 18 2
32	Register Office, General, Scotland	6,645	6,629 14 7	15 5 5	—	280 - -	262 6 2
33	Board of Supervision, &c., Scotland	80,135	77,630 1 6	2,504 18 6	—	—	—
34	Household of the Lord Lieutenant of Ireland	6,960	6,964 5 11	—	4 5 11	850 - -	1,350 15 -
35	Chief Secretary for Ireland—Offices	26,765	26,748 - 1	16 19 11	—	200 - -	301 - -
36	Boundary Survey, Ireland	415	414 12 3	- 7 9	—	—	—
37	Charitable Donations and Bequests Office, Ireland	2,071	1,993 1 5	77 18 7	—	41 18 4	46 10 10
38	The Local Government Board, Ireland	122,944	120,644 16 8	2,299 3 4	—	1,517 - -	1,431 - 6
39	Public Record Office, Ireland, &c.	5,571	5,589 15 3	—	18 15 3	500 - -	764 13 6
40	Office of Public Works, Ireland	28,461	28,391 9 9	69 10 3	—	30 - -	2 7 9
41	Register Office, General, Ireland	20,986	20,746 6 10	239 13 2	—	35 - -	49 5 6
42	General Survey and Valuation of Ireland	22,000	20,943 3 10	1,056 16 2	—	8,600 - -	5,993 3 -
43	Pauper Lunatics, Ireland	56,948	56,948 - -	—	—	—	—
	TOTAL £.	2,541,882	2,510,504 19 9	39,907 14 11	8,530 14 8	247,810 18 4	258,348 13 3

NET SURPLUS £. 31,377 - 3

More than Estimated £. 10,537 14 11

Exchequer and Audit Department,
15 January 1877.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1875-76.

CLASS III.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS, included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended 31st March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LAW OFFICERS:				
A.—Salaries	15,000 – –	14,619 11 3	380 8 9	—
SOLICITORS' DEPARTMENT:				
B.—Salaries	8,796 – –	7,875 19 1	920 – 11	—
C.—Incidental Expenses	100 – –	49 13 6	50 6 6	—
D.—Costs of Prosecutions, Fees to Counsel, &c.	17,500 – –	18,668 14 7	-	1,168 14 7
E.—Expenses connected with Prosecutions relating to the Coin	1,500 – –	1,583 17 2	-	83 17 2
F.—Costs of Intervention by Queen's Proctor in Divorce Cases	9,000 – –	5,900 4 3	3,099 15 9	—
G.—Rewards, and other Expenses connected with Criminal Justice	200 – –	164 18 6	35 1 6	—
H.—Statute Law Revision, &c.	4,350 – –	4,532 5 6	-	182 5 6
I.—Parliamentary Agency	2,200 – –	2,284 5 11	-	84 5 11
£.	58,646 – –	55,679 9 9	4,485 13 5	1,519 3 2
Deduct Deficit			1,519 3 2	
Net Surplus to be surrendered £.			2,966 10 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	5,784 13 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head arises from there having been a vacancy in the office of Solicitor General from the 4th to the 25th November 1875.

B.—The sum of 920 *l.* 0 *s.* 11 *d.* is the balance of Savings arising from the existence of vacancies and from certain promotions having been made on the staff of the Solicitor's Department during the year.

C., D., E., G.—From the nature of these Sub-heads it will be evident that it is impossible to ascertain beforehand what will be the exact amount required to meet the exigencies of the service.

F.—In consequence of certain questions having arisen between the Treasury and the late Queen's Proctor in a case in the Divorce Court in which he had intervened—incurred large costs, and claimed payment thereof from the Treasury—a sum of 3,258 *l.* 13 *s.* 6 *d.*, which would have been paid to him before the 31st March 1876, was not paid till 25th April in the ensuing financial year.

H., I.—Payments under these Sub-heads are made upon express directions from the Lords of the Treasury.

The Surplus of 5,938 *l.* 14 *s.* 9 *d.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1875, has been surrendered.

27 November 1876.

Correct,
T. F. Wakefield.

A. K. Stephenson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:—

D.—Cost of Prosecutions, Fees to Counsel, &c.

E.—Expenses connected with Prosecutions relating to the Coin.

H.—Revision of Statute Law, &c.

I.—Parliamentary Agency.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 2,966 *l.* 10 *s.* 3 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - -	58,646	–	–
Expenditure - - - - - - - -	55,679	9	9
Net Surplus - - -	£. 2,966	10	3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.

CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1876, showing a Surplus upon certain Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
EXAMINERS OF CRIMINAL LAW ACCOUNTS:				
A.—Salaries and Wages	3,865 – –	3,856 2 –	8 18 –	—
B.—Incidental Expenses	9 – –	2 14 8	6 5 4	—
CLERKS OF ASSIZE:				
C.—Salaries	16,515 – –	16,129 1 4	385 18 8	—
D.—Travelling Expenses	3,700 – –	3,588 5 3	111 14 9	—
E.—Incidental Expenses	75 – –	54 16 4	20 3 8	—
CENTRAL CRIMINAL COURT:				
F.—Salaries	4,195 – –	4,194 7 3	– 12 9	—
MIDDLESEX SESSIONS:				
G.—Salaries	850 – –	756 – –	94 – –	—
COURT FOR CONSIDERATION OF CROWN CASES RESERVED:				
H.—Salaries	180 – –	180 – –	—	—
I.—Incidental Expenses	10 – –	3 2 5	6 17 7	—
CRIMINAL PROSECUTIONS:				
K.—Repayments to Counties and Boroughs	140,000 – –	139,272 1 6	727 18 6	—
SHERIFFS' EXPENSES:				
L.—Repayments to Sheriffs	10,000 – –	9,680 14 6	319 5 6	—
M.—Salary	180 – –	180 – –	—	—
COMPENSATION TO CLERKS OF THE PEACE AND OTHERS:				
N.—Compensations	5,500 – –	4,546 18 5	953 1 7	—
£.	185,079 – –	182,444 3 8		—
Surplus to be surrendered £.			2,634 16 4	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	20	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	37	6	–

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus in this case was caused by a reduction in the Staff of the Office.

B., D., E., and I.—These expenses cannot be exactly estimated.

C.—The Surplus on this Sub-head was caused by a vacancy.

F.—Fractional difference.

G.—The expenditure under this Sub-head is regulated by the number of days on which the Deputy Assistant Judges are employed.

K. and L.—Approximate Estimates.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—*continued.*

N.—The Amount of these Compensations depends on the fees received by the Clerks of the Peace and others. The number of recipients is decreasing by deaths, and a reduction has been made in the Estimate for 1876–77.

EXTRA RECEIPTS.—The Amount received is made up as follows:—

	£.	s.	d.
Fees received in the Central Criminal Court for one year and a half, to the 31st December 1875 (one half-year only paid to Exchequer in 1874–75) - -	36	–	–
Fees received on the Home Circuit - - - - - - - - - -	1	6	–
£.	37	6	–

The Surplus of 15,581 *l.* 8 *s.* 11 *d.*, shown on the Account of the Vote "Criminal Prosecutions, Sheriffs' Expenses, &c.," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. K.—Repayments to Counties and Boroughs.

L.—Repayments to Sheriffs.

N.—Compensations.

I deem it desirable to draw attention to the fact that the payments under these Sub-Heads have always been passed on the Reports of the Examiners of Criminal Law Accounts upon the Returns furnished from the several Counties; but these Returns are not transmitted to this Department.

2. The Surplus to be surrendered is, as shown by the Account, 2,634 *l.* 16 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - - - - - - - -	185,079	–	–
Expenditure - - - - - - - - - -	182,444	3	8
Surplus - - - £.	2,634	16	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

COURT OF CHANCERY, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, ENGLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	153,029 – –	154,530 10 6	– – –	1,501 10 6
B.—Scrivenery and Printing	15,510 – –	12,895 4 5	2,614 15 7	—
C.—Travelling Expenses	3,905 – –	3,255 19 1	649 – 11	—
D.—Incidental Expenses	533 – –	499 11 7	33 8 5	—
E.—Salaries and Allowances formerly paid from the Hanaper	102 – –	190 18 9	– – –	88 18 9
£.	173,079 – –	171,372 4 4	3,297 4 11	1,590 9 3
Deduct Deficit			1,590 9 3	
Net Surplus to be surrendered £.			1,706 15 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	28,000 – –
Amount of Extra Receipts realised in the year ended 31st March 1876, and paid over to Exchequer	37,330 10 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Deficiency under this Sub-head has arisen from the payment of a gratuity to the Clerks in the Chancery Pay Office, who were transferred from the Office of the Accountant General, by the direction of the Commissioners of Her Majesty's Treasury.

B.—The Saving under this Sub-head has arisen from the Expenses of writing and printing in the Offices of the Clerks of Records and Writs having been less than the Estimate in consequence of the operation of the Judicature Acts.

C.—The Saving under this Sub-head has arisen from the Travelling Expenses of the Masters in Lunacy and Visitors of Lunatics having been less than those officers estimated they would be likely to be.

D.—The Saving under this Sub-head has arisen from the payments of the Official Solicitor having been less than his Estimate.

E.—The Deficiency under this Sub-head has arisen from the payment of a proportionate part of the Salary and Allowances of the late Prothonotary properly payable out of the preceding year's Estimate, but which was not claimed until June 1875.

The Surplus of 242 *l.* 7 *s.* 7 *d.*, shown on the Account of the Vote "Court of Chancery, England," for the year ended 31st March 1875, has been surrendered.

Chancery Pay Office,
20 November 1876.

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 3.

COURT OF CHANCERY, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

A.—Salaries.

E.—Salaries and Allowances formerly paid from the Hanaper.

Sub-Head A., "SALARIES."

2. I have to notice that the Deficit under this Sub-Head would have exceeded the amount shown in the Account, if the payment of the Salaries due to the Bank Clerks employed at the Chancery Pay Office for nine months of the year 1875-76 had not been postponed until the year 1876-77. I have pointed out to the Accounting Officer that the principle governing Appropriation Accounts is, that any liability which has arrived at full maturity should at once be defrayed, and charged against the Account of the Vote for the financial year in which it falls due, and that payment should not be postponed to a subsequent year. Deferred payments.

3. There is, as shown by the Account, a Net Surplus on the Grant amounting to 1,706 *l.* 15 *s.* 8 *d.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - -	173,079	-	-
Expenditure - - - - - - -	171,372	4	4
Net Surplus - - - £.	1,706	15	8

EXTRA RECEIPTS, payable to EXCHEQUER.

4. With reference to the large difference between the estimated Amount of Extra Receipts and the Amount realised, I annex the Copy of a letter which has been received from the Accountant. Extra Receipts.

LETTER referred to in the foregoing REPORT.

Chancery Pay Office, Chancery Lane,
14 December 1876.

Sir,

IN answer to Mr. Treherne's Letter of the 12th instant, No. 1586, I have to state that the Estimate of the Amount of Exchequer Extra Receipts likely to be realised in the year 1875-76, was made in November 1874, and was based upon the Amount actually received in the year ending on the 31st March 1874, which was 31,573 *l.* 7 *s.* 9 *d.* One of the principal items of that Total was Chancery Brokerage, in which there had been a decrease of more than 2,000 *l.* from the Total of the preceding year.

As it appeared to me to be probable that, when the system of conversions of Stock in lieu of Sales, and placing Money on deposit instead of investing it, had come more fully into operation, a further decrease in the Brokerage might be expected, I inserted 28,000 *l.* in the Estimate as the probable amount. The Brokerage received in the year 1875-76 has, however, been only about 950 *l.* less than in the year 1873-74, whilst there has been an increase of 1,617 *l.* in respect of Fees of Taxation, and an increase of 4,952 *l.* for Lunacy per Centage.

I am, &c.
(signed) *S. Parkinson.*

The Comptroller and Auditor General.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

COMMON LAW COURTS, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, ENGLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Marshals of the Judges	2,550 – –	2,550 – –	—	—
JUDGES' CLERKS AND OTHER OFFICERS:				
B.—Salaries and Wages	23,330 – –	23,376 7 1	- -	46 7 1
C.—Travelling Expenses	2,310 – –	1,906 15 1	403 4 11	—
D.—Incidental Expenses	35 – –	19 5 11	15 14 1	—
ASSOCIATES:				
E.—Salaries	4,853 – –	4,851 16 7	1 3 5	—
F.—Incidental Expenses	30 – –	28 5 5	1 14 7	—
MASTERS' OFFICES:				
G.—Salaries and Wages	18,434 – –	18,026 17 7	407 2 5	—
H.—Incidental Expenses	123 – –	68 10 11	54 9 1	—
CROWN OFFICE, QUEEN'S BENCH:				
I.—Salaries and Wages	4,003 – –	3,972 18 10	30 1 2	—
K.—Incidental Expenses	10 – –	6 11 6	3 8 6	—
REGISTRY OF JUDGMENTS, COMMON PLEAS:				
L.—Salaries and Wages	699 – –	641 10 7	57 9 5	—
M.—Incidental Expenses	4 – –	1 18 6	2 1 6	—
REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:				
N.—Salaries	1,091 – –	681 6 6	409 13 6	—
O.—Incidental Expenses	1 – –	– 16 2	– 3 10	—
QUEEN'S REMEMBRANCER'S OFFICE:				
P.—Salaries and Wages	2,673 – –	2,665 11 9	7 8 3	—
Q.—Incidental Expenses	20 – –	7 10 2	12 9 10	—
TRIAL OF ELECTION PETITIONS:				
R.—Allowances to Officers of the Court of Common Pleas	160 – –	130 – –	30 – –	—
S.—Allowances to Officers for Attendance on Judges during Trials	200 – –	45 13 –	154 7 –	—
T.—Travelling Expenses	400 – –	81 3 10	318 16 2	—
U.—Hire of Court Houses, Reception of Judges, and other Statutory Expenses	1,000 – –	456 19 11	543 – 1	—
£.	61,926 – –	59,519 19 4	2,452 7 9	46 7 1
Deduct Deficit			46 7 1	
Net Surplus to be surrendered £.			2,406 – 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,000 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	4,113 7 2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.—COMMON LAW COURTS, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The excess on this Sub-head was mainly caused by an under-estimate of the sum required for wages to laundresses.

C.—These expenses depend on the duration of the Winter Circuit.

D., F., H., K., M., and Q.—The expenses under these Sub-heads cannot be exactly estimated.

E.—The surplus in this case arose from fractional differences from the estimated salaries of several officers.

G.—The surplus on this Sub-head was caused by vacancies.

I.—This surplus arose mainly from an over-estimate of the sum that would be required for law writing.

L.—This surplus was caused by a reduction of establishment.

N.—The surplus in this case was caused by reductions in the salary of the Registrar.

O.—Fractional difference.

P.—This surplus was mainly caused by a delay in the payment of a salary.

R., S., T., and U.—These expenses, depending on the number of Petitions presented and brought to trial, are of an uncertain nature.

Extra Receipts.—The amount of the fees received from the Middlesex Registry was larger than had been estimated.

The sum paid over was made up of the following Receipts, viz:—

	£.	s.	d.
Fees of the Middlesex Registry	4,098	9	2
Proceeds of sale of Cause Lists	14	18	–
£.	4,113	7	2

The Surplus of 4,548 *l.* 7 *s.* 7 *d.*, shown on the Account of the Vote "Common Law Courts, England," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer

I certify that this Account has been examined under my direction, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head, viz.:—

JUDGES' CLERKS AND OTHER OFFICERS:

B.—Salaries and Wages.

2. The Net Surplus to be surrendered is, as shown by the Account, 2,406 *l.* 0 *s.* 8 *d.*

	£.	s.	d.
Grant	61,926	–	–
Expenditure	59,519	19	4
Net Surplus	£. 2,406	–	8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 5.

LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LONDON BANKRUPTCY COURT, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	36,435 – –	35,697 18 9	737 1 3	—
B.—Travelling	100 – –	24 2 7	75 17 5	—
C.—Office Copying	1,000 – –	1,041 18 5	- -	41 18 5
D.—Incidental Expenses	1,500 – –	1,667 5 –	- -	167 5 –
E.—Costs of Prosecution	10,000 – –	5,324 18 1	4,675 1 11	—
F.—Unclaimed Dividends	2,500 – –	- -	2,500 – –	—
£.	51,535 – –	43,756 2 10	7,988 – 7	209 3 5
Deduct Deficit			209 3 5	
Net Surplus to be surrendered £.			7,778 17 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	6,477 6 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head is mainly attributable to the death of a Registrar, and consequent cessation of Salary, the vacancy not having been filled up in pursuance of 32 & 33 Vict. c. 71, s. 61.

B.—Estimated Charges were not incurred.

C.—Slightly under-estimated.

D.—Slightly under-estimated.

E.—It is difficult accurately to estimate this Sub-head. The prosecution of a Debtor under 32 & 33 Vict. c. 62, s. 17, may at any time be ordered by the Court. The amount paid in the year ended 31st March 1875 was, 9,118 *l.* 13 *s.* 3 *d.*

F.—By 32 & 33 Vict. c. 71, s. 116, and 32 & 33 Vict. c. 83, s. 19, it was enacted that Dividends unclaimed for five years should become vested in the Crown, and that the sums so vested should be repaid out of Moneys provided by Parliament. It was therefore necessary to provide for such repayment by Sub-head in the Vote. Before any repayment occurred the Enactments of the Acts mentioned were repealed by 38 & 39 Vict. c. 77, s. 32, thereby causing a saving of the entire Grant.

The Deficiencies under Sub-heads C. and D. were met by the appropriation of Savings on the other Sub-heads of the Vote.

The Surplus, 10 *l.* 12 *s.* 11 *d.*, shown on the Account of the Vote "London Bankruptcy Court," for the year ended 31st March 1875, has been surrendered.

Mansfield Parkyns,
Accounting Officer.

7 September 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 5.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

C.—Office Copying.

D.—Incidental Expenses.

2. There is, as shown by the Account, a Net Surplus on the Grant of, 7,778 *l.* 17 *s.* 2 *d.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	51,535	–	–
Expenditure - - - - - - - - -	43,756	2	10
Net Surplus - - - £.	7,778	17	2

EXTRA RECEIPTS, payable to EXCHEQUER.

3. WITH reference to the large difference between the estimated amount of Extra Receipts and the amount realised, I annex a Copy of a Letter which has been received from the Accountant. Extra Receipts.

LETTER referred to in the foregoing REPORT.

London Bankruptcy Court, Lincoln's Inn Fields, W. C.,
12 December 1876.

Sir,

IN reply to your Letter of the 11th instant, referring to the estimated and realised amount of Exchequer Extra Receipts during the year 1875-76, I have to state that no especial reason for the variation can be assigned; also, that no strictly accurate Estimate of these Receipts can be made, as they pricipally arise from fees on transactions in the offices of the Official Assignee and the Messenger, and these transactions considerably fluctuate.

The amount estimated for the years respectively ended the 31st March 1873, 1874, 1875, and 1876, has been 5,000 *l.*; the amounts realised at those periods have been 9,619 *l.* – *s.* 1 *d.*, 9,540 *l.* – *s.* 8 *d.*, 7,284 *l.* 2 *s.* 1 *d.*, and 6,477 *l.* 6 *s.* 7 *d.*

I am, &c.

The Comptroller and Auditor General. (signed) *Mansfield Parkyns*,
The Comptroller in Bankruptcy.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 6.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant. Less than Granted.			Expenditure, compared with Grant. More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
A.—Salaries	326,198	–	–	336,306	2	7	-		-	10,108	2	7
B.—Travelling and Subsistence	18,790	–	–	17,885	14	9	904	5	3	—		
C.—Printing and Stationery	14,500	–	–	14,635	4	4	-		-	135	4	4
D.—Registrars in Bankruptcy	29,500	–	–	32,299	3	3	-		-	2,799	3	3
E.—Postage	7,000	–	–	7,484	–	7	-		-	484	–	7
F.—Conveyance of Persons Committed	2,600	–	–	2,642	16	2	-		-	42	16	2
G.—Incidental Expenses	1,070	–	–	1,223	8	–	-		-	153	8	–
£.	399,658	–	–	412,476	9	8	904	5	3	13,722	14	11
Deduct Surplus										904	5	3
Net Deficit to be voted £.										12,818	9	8

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	335,000	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	370,849	13	–

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Cause of increase was the increased number of Plaints entered in the Courts.
B.—Over-Estimate and reduction of some allowances.
C.—Under-Estimate.
D.—Cause of increase was the increase in the number of Bankruptcy proceedings.
E.—Cause of increase was increase of business.
F.—Cause of increase was increase of business.
G.—Cause of increase was increase of business.

The Surplus of 23,525*l.* 3*s.* 5*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 6.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

A.—Salaries.
C.—Printing and Stationery.
D.—Registrars in Bankruptcy.
E.—Postage.
F.—Conveyance of Persons Committed.
G.—Incidental Expenses.

2. By the 46th Section 9 & 10 Vict. c. 95, it was enacted that the Clerk (now Registrar) of each County Court "shall, once in every year, and oftener if required, "on such day as shall be appointed by the Commissioners of Her Majesty's Treasury, "make out and send to the said Commissioners of Audit (now Comptroller and Auditor "General) an account of all sums paid over by him to the Treasurer of the Court, &c. &c."; "and every such Account, duly vouched by receipts given under the hand of the Treasurer, "shall be a voucher to charge the Treasurer in his account." Account to be rendered by Registrars of the Courts pursuant to 46 sect., 9 & 10 Vict. c. 95.

3. Pursuant to the above provision of law, the Treasury by Article 19 of General Instructions to the officers of the County Courts, dated 24th December 1868, required that "The Registrar shall, within one month from the 31st March in each year, make "up and forward to the Comptroller and Auditor General's Office, Somerset House, "London, in accordance with the provisions of the 46th Section of the Act 9 & 10 Vict. "c. 95, an account of all moneys paid over by him to the Treasurer of his court, according "to the Form H., annexed;" and by a Treasury Circular Letter dated 8th January 1869, the particular attention of the Registrars was moreover called to the above Instruction. Treasury Instructions to the Registrars, pursuant to the Act.

4. In regard to the Registrar of the Court at Whitchurch, Salop, I have to report that, notwithstanding his attention was drawn to the above enactment and instruction by letters respectively dated 7th July, 1st August, and 6th October 1876, in which last letter he was informed that no further application would be made to him, I have failed to obtain from that Registrar any such account for the year ended 31st March 1876, or to receive any replies to the several letters above referred to. Failure of a Registrar to comply with the Act, and Treasury Instructions.

5. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 12,818 *l.* 9 *s.* 8 *d.*, for which a Vote will be required. Net Deficit.

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	399,658	–	–
Expenditure - - - - - - - - - - -	412,476	9	8
Net Deficit - - -	£. 12,818	9	8

EXTRA RECEIPTS, payable to EXCHEQUER.

6. The Variation between the estimated Amount of Extra Receipts and the Amount realised, would appear to have been caused by the receipt of a larger number of Fees consequent on the increased number of Plaints entered in the Courts. Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURTS of PROBATE and DIVORCE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
CHIEF COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	42,387 – –	40,898 3 9	1,488 16 3	—
B.—Copying and Registering	5,600 – –	5,771 19 6	- - -	171 19 6
C.—Police	290 – –	482 16 –	- - -	192 16 –
D.—Incidental Expenses	175 – –	162 11 1	12 8 11	—
DISTRICT COURTS:				
E.—Salaries	41,734 – –	41,729 4 8	4 15 4	—
F.—Copying and Registering	1,300 – –	1,472 8 –	- - -	172 8 –
G.—Incidental Expenses	200 – –	162 11 3	37 8 9	—
£.	91,686 – –	90,679 14 3	1,543 9 3	537 3 6
Deduct Deficit			537 3 6	
Net Surplus to be surrendered £.			1,006 5 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the year 1875–76, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies, and the difference between the minimum and maximum of the classes have affected this Sub-head largely.

B.—This is consequent upon a large increase in the number of Grants.

C.—The time occupied in the removal of the fittings from the Strong Room at Doctors' Commons, and their re-erection at Somerset House, involved the necessity of leaving a great quantity of the papers in the Registry in Doctors' Commons, and consequently it was necessary that the police should remain on duty there until the last of the Records were removed.

D.—This is a fair estimate.

E.—There would have been an excess under this Sub-head consequent upon the increase of Salaries sanctioned in the District Registries. Three sums, however, have been cancelled, and the expenditure is less than the Grant.

F.—The same remark applies as at "B."

G.—This Sub-head was estimated with a view to changes that have only recently been made. It is hardly affected by them at present.

The Surplus of 672 *l.* 14 *s.* 3 *d.*, shown on the Account of the Vote "Courts of Probate and Divorce," for the year ended 31st March 1875, has been surrendered.

Jos. Fred. Coleman,
Record Keeper, and Clerk in Charge of the Accounts.

Chas. J. Middleton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— **Excess.**

B.—Copying and Registering (Chief Courts).

C.—Police.

F.—Copying and Registering (District Courts).

2. The appointment of Mr. Charles Button in November 1875 to be 2nd clerk in the Principal Registry at Westminster without obtaining a certificate of qualification from the Civil Service Commissioners formed the subject of inquiry by Queries from this Department, respectively dated 12th April and 2nd June last. Annexed is a copy of a letter from the Senior Registrar of the Courts, dated 15th December 1876, by which it will be seen that he has been in correspondence with the Civil Service Commissioners, and the Treasury without, however, any conclusion having been arrived at up to the date of that letter. **Appointment without Civil Service Certificate.**

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 1,006 *l.* 5 *s.* 9 *d.*, which will have to be surrendered to the Exchequer. **Net Surplus.**

	£.	s.	d.
Grant - - - - - - - - - -	91,686	–	–
Expenditure - - - - - - - - -	90,679	14	3
Net Surplus - - -	£. 1,006	5	9

LETTER referred to in the foregoing Report.

Probate Registry, Somerset House, W.C.,
15 December 1876.

Sir,

I AM in receipt of your letter of the 13th instant, marked No. 1764, in margin, adverting to my letter of the 10th October last, with reference to the Query 9 on the Account of the Courts of Probate and Divorce, year 1875–76, transmitted on the 2nd June, and stating that it is desirable an answer should now be furnished to that Query with reference to the preparation of the Report on the Appropriation Account for the above service, which could not be longer postponed.

There has been no delay on my part; I have been in communication with the Civil Service Commissioners, and with the Lords of the Treasury on the subject of Mr. Button's appointment, and they are fully acquainted with Sir James Hannen's opinion and desires in respect of it, and it remains for their Lordships to determine whether the certificate of qualification of the Commissioners is necessary in Mr. Button's case, and if necessary, upon what examination; and thus the matter rests.

In anticipation of a decision that some examination might be considered necessary, I took the directions of Sir James Hannen as to the subjects of examination which his Lordship considered best suited to a person holding Mr. Button's office, and I communicated the result to the Commissioners. I have only to add that if an examination should be determined upon, Mr. Button is quite prepared to offer himself for examination as soon as he is called upon to do so.

I am, &c.
(signed) *Chas. J. Middleton,*
Senior Registrar.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.

ADMIRALTY COURT REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the HIGH COURT of ADMIRALTY, in the Year ended 31st March 1876, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	12,082 – –	12,213 15 10	– –	131 15 10
B.—Incidental Expenses	160 – –	186 3 11	– –	26 3 11
£.	12,242 – –	12,399 19 9	—	
Deficit to be voted £.				157 19 9

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	700 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	800 10 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Salaries:	
An increase of nearly 20 per cent. beyond the average of former years, in the number of vessels arrested and detained at the Outports, and of nearly 10 per cent. in the case of those arrested and detained in London, caused the items "Marshal's substitutes at the Outports and Shipkeepers," and "Shipkeeping in the Port of London," to be exceeded respectively by the sums of 157 *l.* 4 *s.* 7 *d.*, and 29 *l.* 16 *s.*, making together	187 – 7
An increase of more than 60 per cent. beyond the average of former years, in the number of references heard before the Registrar and Merchants, caused the item "Merchant Referees" to be exceeded by the sum of	263 15 –
A vacancy in the Third Class, which occurred during the year, was not filled up. This caused extra work to be thrown upon the Writers, and the amount taken for "Temporary Clerical Assistance" was found to be insufficient by the sum of	22 17 1
No provision was made in the Estimate for the following expenses, which it was nevertheless found necessary to incur, principally owing to the removal of the office from Doctors' Commons to Somerset House:	
Temporary Hall-porter at Somerset House — £. s. d. 4 8 6	
Door-keeper and Coal Porter at Somerset House — 18 18 –	
Special Police services: taking care of Records — 84 10 6	
Charwoman keeping Records clean — 7 16 –	
Temporary Messenger, Marshal's Office — 2 9 –	118 2 –
Gross Deficit under Sub-head A. £.	591 14 8
On the other hand, promotions, consequent upon the retirement of the late Marshal, on the 18th of May 1875, caused minimum instead of maximum rates of salary to be paid to the Chief Clerk, to one First and one Second Class Clerk, and the vacancy in the Third Class not having been filled up there resulted altogether a saving of — £. s. d. 448 3 7	
The Marshal's Housekeeper also retired during the year, and as the vacancy was not immediately filled up there resulted a saving of — 2 5 2	
Salaries and wages being estimated in round numbers, caused a variation between the Grant and expenditure of — 9 10 1	
Gross Saving under Sub-head A. £.	459 18 10
Net Deficit under Sub-head A. £.	131 15 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.—ADMIRALTY COURT REGISTRY—*continued.*

B.—Incidental Expenses:	£.	s.	d.
In the Marshal's office the amount expended exceeded the amount voted by the sum of - - -	26	14	3
Caused by increased waterage expenses, owing to the greater number of vessels under arrest in Port of London during the year than had been anticipated, and also by the necessity of providing a new court suit, and opening a fresh subscription at Lloyd's for the present Marshal upon his appointment. The Marshal's petty expenses were also higher than usual.			
In the Registrar's office a saving was effected of - - - - - - - - - - - -	–	10	4
Net Deficit under Sub-head B. - - - £.	26	3	11

EXTRA RECEIPTS.

Under estimated - - - - - - - - - - - £. 100. 10.

The Surplus of 242 *l.* 5 *s.* 11 *d.*, shown on the Account of the Vote "Admiralty Court Registry," for the year ended 31st March 1875, has been surrendered.

Admiralty Registry, Somerset House, 5 August 1876.

H. C. Rothery, Registrar, Accounting Officer.

Frederic Clark, In charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, *J. W. Soady.*

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure under each Sub-Head of the Vote.

2. There is, as shown by the Account, a Deficit, amounting to 157 *l.* 19 *s.* 9 *d.*, for which a Vote will be required.

	£.	s.	d.
Grant - - - - - - - - - - -	12,242	–	–
Expenditure - - - - - - - - -	12,399	19	9
Deficit - - - £.	157	19	9

VOTE 9.

LAND REGISTRY OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LAND REGISTRY, in the Year ended 31st March 1876, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	5,381 – –	5,398 6 9	- - -	17 6 9
B.—Incidental Expenses - - - - - - -	17 – –	21 13 5	- - -	4 13 5
£.	5,398 – –	5,420 – 2	—	
Deficit to be voted - - - £.				22 – 2

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -		—	
Amount of Extra Receipts realised in the Year 1875-6, and paid over to Exchequer - -	6	–	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An under-estimate of the Salary for Writer, Engrossing, &c.

B.—An under-estimate.

The Surplus of 2*l.* .5 *s.* 7 *d.*, shown on the Account of the Vote "Land Registry Office," for the Year ended 31st March 1875, has been surrendered.

8 November 1876.

B. Spencer Follett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 9.

LAND REGISTRY OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure under each Sub-Head of the Vote. Excess.

2. There is, as shown by the Account, an Expenditure beyond the Grant, amounting to 22 *l.* 0 *s.* 2 *d.*, for which a Vote will be required. Deficit.

	£.	s.	d.
Grant - - - - - - - - -	5,398	–	–
Expenditure - - - - - - - -	5,420	–	2
Deficit - - -	£. 22	–	2

EXTRA RECEIPTS, payable to EXCHEQUER.

3. The Accountant has omitted to state that the estimated amount of Extra Receipts payable to the Exchequer, was 6 *l.* Extra Receip

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1876, showing a Surplus upon certain Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	13,384 – –	13,145 15 6	238 4 6	—
B.—Travelling Expenses	170 – –	165 – –	5 – –	—
C.—Clothing	90 – –	74 18 1	15 1 11	—
D.—Incidental Expenses	230 – –	202 18 11	27 1 1	—
POLICE COURT, SHEERNESS:				
E.—Salary of Clerk	200 – –	200 – –	—	—
£.	14,074 – –	13,788 12 6		—
Surplus to be surrendered £.			285 7 6	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	9,500	–	–
Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer	9,966	18	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is owing (1) to the resignation of one of the second clerks, and to the death of one of the second ushers; (2) to the fees to medical witnesses and interpreters being less than was anticipated.

B.—The sum of 5 *l.* was provided to meet contingencies, but was not required.

C.—This Saving is owing to a reduction in the contract price of clothing.

D.—No legal expenses were incurred during 1875–6, which accounts for the saving effected under this head.

Exchequer Extra Receipts.—These receipts arise from fines and penalties inflicted at the Police Courts of London, Sheerness, and Chatham. It is impossible to estimate more accurately than has been done what the amount will be during the financial year.

The Surplus of 566 *l.* 11 *s.* 4 *d.*, shown on the Account of the Vote, "Police Courts, London and Sheerness," for the year ended 31st March 1875, has been surrendered.

Home Office, Whitehall,
18 November 1876.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE being no note to this effect in the Account, nor in the Estimate, I have to observe that the Chief Clerk in the Greenwich Police Court has, in addition to his salary as Chief Clerk, been paid during the year 1875–6 the sum of 374 *l.* 13 *s.* 10 *d.* for fees as Clerk to the Courts appointed to enquire into the loss and casualties to merchant vessels; and that the Usher to the Greenwich Police Court has, in addition to his salary as Usher, been paid the sum of 23 *l.* 5 *s.* for fees for attending the Board of Trade enquiries into the losses of merchant vessels.

The foregoing sums have been defrayed out of the Vote for "Board of Trade."

2. The Surplus to be surrendered is, as shown by the Account, 285 *l.* 7 *s.* 6 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	14,074	–	–
Expenditure - - - - - - - - -	13,788	12	6
Surplus - - -	£. 285	7	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1876, showing a Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - - -	4,300 – –	4,300 – –	—	—
B.—One-half the Net Cost of Pay and Clothing during the Year - - - - - - -	344,263 – –	345,006 1 3	-	743 1 3
C.—One-fourth of all other Charges net - - -	61,832 – –	49,398 7 2	12,433 12 10	—
£.	410,395 – –	398,704 8 5	12,433 12 10	743 1 3
Deduct Deficit - - - - - - - - -			743 1 3	
Net Surplus to be surrendered - - £.			11,690 11 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Estimate was prepared in the Treasury from particulars obtained from the Metropolitan Police Office, and it was not referred to the Secretary of State before being printed. This information gave the estimated expenditure for the year ending 31st March 1876, whereas the actual expenditure charged against the Vote is that for the year ended 31st December 1875.

B.—With regard to Sub-head B., under which 743 *l.* 1 *s.* 3 *d.* more than was granted was expended, it appears that the payments actually made under the head of clothing in 1875, exceeded the amount estimated to be spent for the year 1875–76. There would have been rather a larger deficiency had not a less sum been expended on account of Pay in consequence of the numbers being below the total authorised strength.

C.—With regard to Sub-head C., the information given to the Treasury was prepared without any intimation having been given as to the manner in which the net cost of all other charges than pay and clothing were to be arrived at. Only the receipts for the special services of the Police were deducted in the case of the Estimate, whereas in arriving at the net actual expenditure all the miscellaneous receipts, including a considerable amount of the sum arising from licenses granted under the Public Carriage Act, and a portion of the amount paid in 1874 by the Metropolitan Board of Works in respect of a Police Station which was taken for the purpose of the Street Improvement Act, were deducted from the gross payments.

The Surplus of 2,410 *l.* 7 *s.* 11 *d.*, shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1875, has been surrendered.

Home Office, Whitehall,
21 November 1876.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:—

B.—One-half the Net Cost of Pay and Clothing during the year.

2. The Net Surplus to be surrendered is, as shown by the Account, 11,690 *l.* 11 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	410,395	–	–
Expenditure - - - - - - - -	398,704	8	5
Net Surplus - - -	£. 11,690	11	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE, COUNTIES and BOROUGHS, GREAT BRITAIN, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
INSPECTORS OF CONSTABULARY:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances	3,050 – –	3,050 – –	—	—
B.—Travelling	1,000 – –	968 4 8	31 15 4	—
C.—Incidental Expenses	48 – –	48 – –	—	—
ENGLAND:				
D.—Pay and Clothing of Constables (one half of the Charge)	620,000 – –	675,720 17 4	2,279 2 8	—
Supplementary Vote	58,000 – –			
SCOTLAND:				
E.—Pay and Clothing of Constables (one half of the Charge)	110,000 – –	112,752 3 3	- -	– 3 3
Supplementary Vote	2,752 – –			
£.	794,850 – –	792,539 5 3	2,310 18 –	– 3 3
Deduct Deficit			– 3 3	
Net Surplus to be surrendered £.			2,310 14 9	

Estimated Amount of Extra Receipts payable to Exchequer - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—A casual difference.

D.—The accounts of six additional boroughs, the Police Forces of which were for the first time reported effective, and whose expenditure, 16,726 *l.*, it was impossible to estimate very closely, were received after the application for the Supplementary Vote. This remark applies also to other counties and boroughs, where considerable additions to the Police Force were known to have been made.

E.—Fractional difference.

A Grant has been taken for 1,349 *l.* 6 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1875.

Home Office, Whitehall,
18 November 1876.

Carey Knyvett,
Accounting Officer.

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—

SCOTLAND:

D.—Pay and Clothing of Constables (one-half of the Charge).

2. The Net Surplus to be surrendered is, as shown by the Account, 2,310 *l.* 14 *s.* 9 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	794,850	–	–
Expenditure - - - - - - - - -	792,539	5	3
Net Surplus - - -	£. 2,310	14	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.

CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONVICT ESTABLISHMENTS in ENGLAND and the COLONIES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
SUPERINTENDENCE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (Directors' Office)	8,821 – –	8,847 10 9	- -	36 10 9
B.—Travelling Expenses (Directors' Office)	600 – –	546 19 3	53 – 9	—
C.—Incidental Expenses (Directors' Office)	200 – –	218 5 8	- -	18 5 8
CONVICT PRISONS, &c.				
D.—Salaries and Wages	143,565 – –	145,801 – 2	- -	2,236 – 2
E.—Allowances to Officers for Rations, Quarters, Forage, &c.	33,050 – –	33,024 7 5	25 12 7	—
F.—Uniform for Officers	8,129 – –	6,640 10 9	1,488 9 3	—
G.—Victualling for Convicts	108,770 – –	101,290 4 1	7,479 15 11	—
H.—Tobacco	350 – –	228 1 5	121 18 7	—
I.—Clothing for Convicts	27,284 – –	28,219 5 3	- -	935 5 3
J.—Bedding for Convicts	3,395 – –	3,556 18 –	- -	161 18
K.—Medicines, Surgical Instruments, &c.	2,305 – –	2,303 3 10	1 16 2	—
L.—Gratuities to Convicts	6,600 – –	6,996 2 6	- -	396 2 6
M.—Furniture, Kitchen Utensils, Crockery, &c.	2,215 – –	2,337 17 11	- -	122 17 11
N.—Fuel, Light and Water	22,765 – –	23,090 17 10	- -	325 17 10
O.—Soap, Scouring and Cleaning Articles	2,645 – –	3,027 1 11	- -	382 1 11
P.—Rent	600 – –	600 5 1	- -	– 5 1
Q.—Escort and Conveyance of Convicts	6,300 – –	6,997 1 4	- -	697 1 4
R.—New Buildings and Alterations	24,604 – –	24,771 13 8	- -	167 13 8
S.—Ordinary Repairs of Buildings	5,464 – –	5,806 17 6	- -	342 17 6
T.—Fine Fund	315 – –	288 5 9	26 14 3	—
U.—Maintenance of Convicts in Refuges	3,800 – –	3,163 17 3	636 2 9	—
V.—Incidental Expenses	4,370 – –	6,886 12 2	- -	2,516 12 2
W.—Police	1,800 – –	1,706 18 9	93 1 3	—
X.—Freight and Carriage of Provisions and Stores	200 – –	377 18 8	- -	177 18 8
Y.—Forage	380 – –	573 9 4	- -	193 9 4
Z.—Manufacturing Department	*See* Note at Foot.			
A 1.—Farm	*See* Note at Foot.			
COLONIAL ESTABLISHMENTS.				
B 1.—Maintenance of Imperial Convicts	1,700 – –	2,800 4 –	- -	1,100 4 –
C 1.—Maintenance of Invalids, Lunatics, Pauper Children, &c.	7,500 – –	7,151 – 11	348 19 1	—
D 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c.	18,500 – –	22,781 16 2	- -	4,281 16 2
£.	446,227 – –	450,044 7 4	10,275 10 7	14,092 17 11
Deduct Surplus				10,275 10 7
Net Deficit to be voted, less 800 *l.* taken as a Supplementary Vote £.				3,817 7 4

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	6,000 –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	20,045 17 11

	Receipts. £. s. d.	Expenditure. £. s. d.	Excess of Receipts to be paid into Exchequer. £. s. d.
Note.—Manufacturing Department	64,007 10 3	50,628 15 6	13,378 14 9
Farm	3,407 12 3	1,635 6 5	1,772 5 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., E., H., I., J., K., L., M., N., O., P., Q., R., S., T., U., W., X., Y.—Simply variations incidental to Estimate.

D.—The amount taken in the Estimate does not include provision for the additional Staff required for Wormwood Scrubs and Borstal Prisons, for which Treasury authority was not received until after the Estimates had been completed.

F.—To make progress with the Officers' Uniform for 1875–6, Cloth, &c. was purchased in 1874–5, and paid for in that Year.

G.—Prices of provisions were not so high as was anticipated, and the daily average of Prisoners fell short of the number for which provision was made by about 350.

V.—A smaller amount was taken than in previous Years, and this has proved very insufficient; the Sub-head is one for which it is obviously difficult to estimate, items which cannot be foreseen being chargeable to it. The Convict Establishment at Gibraltar was, also, broken up, and expenses were incurred in bringing to England Officers and their families.

B 1. and C 1.—If these two Sub-heads be taken together the Expenditure in excess of the Estimate is only 751 *l.* 4 *s.* 11 *d.*, and this is nothing more, under the circumstances arising out of the nature of the Charges, than an incident of Estimate.

D 1.—In 1875–6 the sum of 2,358 *l.* 16 *s.* 2 *d.* was repaid in respect of 1874–5, and the cost of the Colonial Police, of which the Imperial Government pays two-thirds, was such as made the provision taken inadequate.

Note.—The Deficit of 924 *l.* 10 *s.* 6 *d.*, shown on the Account for 1874–5, has been voted, and the sum of 800 *l.* has been voted, supplementarily, for 1875–6.

E. Du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

Superintendence:

A.—Salaries, Directors' Office.
C.—Incidental Expenses, Directors' Office.

Convict Prisons, &c.:

D.—Salaries and Wages.
I.—Clothing for Convicts.
J.—Bedding for Convicts.
L.—Gratuities to Convicts (*see* par. 6 of Report).
M.—Furniture, Kitchen Utensils, Crockery, &c.
N.—Fuel, Light and Water (*see* par. 6 of Report).
O.—Soap, Scouring and Cleaning Articles.
P.—Rent (including sum transferred from V. Incidental Expenses, referred to in paragraph 7 of this Report).
Q.—Escort and Conveyance of Convicts (*see* par. 6 of Report).
R.—New Buildings and Alterations.
S.—Ordinary Repairs of Buildings.
V.—Incidental Expenses (excluding 500 *l.* transferred to Sub-head P., Rent, referred to in paragraph 8 of this Report).
X.—Freight and Carriage of Provisions and Stores.
Y.—Forage.

Colonial Establishments:

B 1.—Maintenance of Imperial Convicts.
D 1.—Grants in aid of Colonial Magistracy, Police, Gaols, &c., as explained in paragraph 9 of this Report.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

Sub-Head D.—Salaries and Wages.

Small overpayments repaid subsequently to the period of this Account.

2. Under this Sub-Head are included sundry small payments in excess of the authorised rates of salary; but the amount thereof, 8 *s.* 5 *d.*, having been since recovered and paid by the Accountant into the Exchequer, I have not excluded this sum from the Expenditure charged against the Grant.

Sub-Heads D., "Salaries and Allowances," and T., "Fine Fund."

Diversity of practice in England and Western Australia in accounting for Salaries &c., of Prison Officers.

3. In the examination of the Expenditure under these two Sub-heads of Service, my attention was attracted to a diversity of practice in accounting for the amounts provided for Salaries and Wages of Officers of Prisons in England and Western Australia, respectively, the *net* amount of the former, after deducting fines, and the *gross* amount of the latter, being charged against the Vote, the fines levied in Australia being carried to the credit of the Exchequer, as Extra Receipts.

Estimate provides for Net Sum after a deduction for Fines. (Es. pp. 203—14, England; p. 15, Australia.)

4. My attention was also drawn to the circumstances that in each case a *net* sum is taken in the Estimate for Salaries and Wages, and to provision being therein made, under "Fine Fund," for an amount corresponding with the deduction for Fines made from the Salaries and Wages of the Officers.

Observation on this mode of taking the Estimate.

5. Inasmuch as providing a net instead of a gross amount for a Service is opposed to the general principle on which the Parliamentary Estimates for the Civil Service are framed, this deviation from the prevailing usage became the subject of a correspondence, of which I deem it necessary only to annex a copy of a letter which I caused to be addressed to the Accountant, and of a letter from the Home Office, transmitted by him in reply thereto, by which it would appear that the Lords of the Treasury do not concur in the views of this Department on this subject.

A.
B.

Small inaccuracies in statements of expenditure under Sub-Heads L., N., and Q.

6. Under the following Sub-Heads, the Accountant admits that the Expenditure has, through inadvertence, been inaccurately stated, viz.:

L., "Gratuities to Convicts."

The amount should be 6,997 *l.* 2 *s.* 6 *d.*, instead of 6,996 *l.* 2 *s.* 6 *d.*, and the deficit 397 *l.* 2 *s.* 6 *d.*, instead of 396 *l.* 2 *s.* 6 *d.*

N., "Fuel, Light, and Water."

The amount should be 23,091 *l.* 12 *s.* 1 *d.*, not 23,090 *l.* 17 *s.* 10 *d.*, and the deficit 326 *l.* 12 *s.* 1 *d.*, not 325 *l.* 17 *s.* 10 *d.*

Q., "Escort and Conveyance of Convicts."

The amount should be 7,001 *l.* 0 *s.* 1 *d.*, in lieu of 6,997 *l.* 1 *s.* 4 *d.*, and the deficit 701 *l.* 0 *s.* 1 *d.*, not 697 *l.* 1 *s.* 4 *d.*

Sub-Head P., "Rent."

Sum included under Sub-Head V. transferred to this Sub-Head.

7. The Expenditure under this Sub-Head should be increased by the sum of 500 *l.*, the amount of a payment for Royalty of Land and Quarries at Portland, which has been erroneously charged in the Account under Sub-Head V., "Incidental Expenses."

Sub-Head V., "Incidental Expenses."

Includes payment defrayable by War Department, since recovered and paid to Exchequer.

8. Under this Sub-Head is included a payment of 30 *l.* in respect of a Service not properly chargeable against the Grant. The Accountant's attention having been drawn to this circumstance, the amount was recovered from the War Department by which the expenditure should have been borne; and as it has been since paid into the Exchequer, I have not excluded this sum of 30 *l.* from the amount charged against the Grant.

Transfer to Sub-Head P., "Rent."

9. The Expenditure under this Sub-Head should be decreased by the sum of 500 *l.* transferred to Sub-Head P., as stated in paragraph 7.

Sub-Head D 1, Grants in Aid of Colonial Magistracy, Police, Gaols, &c.

Difference between amount in Estimate, and amount shown in Account.

10. The amount assigned to this Service in the Estimate is 19,300 *l.*, and not 18,500 *l.*, as stated in the Account; and the Expenditure in excess of the Grants under this Sub-Head will therefore be 3,481 *l.* 16 *s.* 2 *d.*, and not 4,281 *l.* 16 *s.* 2 *d.* as shown on the Account.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

11. For the reasons given in paragraph 10, the total amount of the Grant is 447,027 *l.*, instead of 446,227 *l.* The expenditure, by the additions referred to in paragraph 6, is 450,050 *l.* 0 *s.* 4 *d.*, in lieu of 450,044 *l.* 7 *s.* 4 *d.*; and the result of the several corrections referred to in these two paragraphs is, that the Net Deficit, for which a Vote will be required, amounts to 3,023 *l.* 0 *s.* 4 *d.*, and not 3,817 *l.* 7 *s.* 4 *d.*, as shown in the Appropriation Account, which should accordingly stand as follows: Variations from amounts of Grant and Expenditure.

	£.	s.	d.
Grant	447,027	–	–
Expenditure	450,050	–	4
Net Deficit	£. 3,023	–	4

EXTRA RECEIPTS, payable to EXCHEQUER.

12. With reference to the large variation between the Estimated Amount of Extra Receipts and the amount realised, I annex a copy of a letter which has been received from the Accountant. Extra Receipts.

C.

CORRESPONDENCE referred to in foregoing Report.

(A.)

Exchequer and Audit Department, Somerset House, London, W.C.,
21 June 1876.

Sir,

THE Comptroller and Auditor General has had under his consideration a letter from Mr. Crickmay, dated 26th ultimo, relative to the different mode which prevails in bringing to account moneys provided for Salaries and Fines in England and Western Australia respectively, with reference to the circumstance that the Estimates are, in each case, taken for *net* Salaries, after a deduction for Fines, provision being therein made for an amount corresponding to such deduction under the Sub-head "Fine Fund."

As at present advised, the Comptroller and Auditor General is not aware of any sufficient reason for excepting the services in question from the application of the general principle under which the Parliamentary Estimates for the Civil Service are framed in this respect. That principle is to provide, under each Sub-head, for the *gross* amount of expenditure contemplated, and to pay any casual receipts into Her Majesty's Exchequer.

The Comptroller and Auditor General is accordingly of opinion that in future the *gross* amount of Salaries in England and Western Australia should be provided for; that the expenditure under Sub-head "Fine Fund," which is in the nature of "Compassionate Allowance," should be so described, as was done in the Estimates prior to 1874–75; that "Fines deducted from Officers' Wages" should be paid into the Exchequer; that this should be stated in a foot-note, referring by asterisk to the proposed Sub-head, "Compassionate Allowances;" and that a note should be inserted at the foot of the Appropriation Accounts stating what portion of the amount paid into the Exchequer as Extra Receipts, consisted of such fines.

I am to request that, when the next Estimates for Convict Establishments in England and the Colonies are in course of preparation, the opinion of the Comptroller and Auditor General, as herein set forth, may be brought to the notice of the Lords Commissioners of Her Majesty's Treasury.

I have, &c.
(signed) *H. Treherne.*

Lieutenant Col. Du Cane, R.E. and C.B.,
&c. &c. &c.

(B.)

Whitehall, 9 September 1876.

Sir,

I AM directed by Mr. Secretary Cross to acquaint you that your letter of 23rd June last, enclosing copy of a letter from the Comptroller and Auditor General on the subject of the manner in which payments for Salaries and Wages of Prison Officers are brought to charge in connection with the fines levied on them, having been submitted to the Lords Commissioners of the Treasury, Mr. Cross has been informed by their Lordships that they do not consider it desirable to make the alterations suggested by the Comptroller and Auditor General.

I am, &c.
(signed) *A. F. O. Liddell.*

The Chairman of the Directors of
Convict Prisons.

(C.)

Convict Prisons Department, Home Office, Whitehall,
20 December 1876.

Sir,

WITH reference to your letter of yesterday's date, 1430, I beg to state for information of the Comptroller and Auditor General, that in June 1875 and March 1876, there were received the sums of 11,600 *l.* and 105 *l.* 12 *s.* 9 *d.* respectively, on account of sale of land at Brixton, as will have been observed on the examination of the Accounts.

These two items could not *possibly have been foreseen* when the Estimates for 1875-6 were being framed, and the same remark is applicable to the sale of old stores at Gibraltar, on the breaking up of the Convict Establishment there, to the amount of about 700 *l.*

Deducting these items from the difference of 14,045 *l.*, the discrepancy in question is reduced to about 1,600 *l.*, of which I can give no other explanation than that of under-estimate.

When receipts come from so great a variety of sources, of which few are of a permanent character or fixed amount, it is obviously impossible to make a very close approximation.

I am, &c.
(signed) *E. F. Du Cane.*

The Secretary,
Exchequer and Audit Department,
&c. &c. &c.

VOTE 14.

COUNTY PRISONS, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS, &c., GREAT BRITAIN, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
COUNTY AND BOROUGH PRISONS:				
A.—Maintenance of Prisoners - - - -	98,200 – –	96,223 16 6	1,976 3 6	—
B.—Removal of Convicts - - - - -	3,000 – –	4,003 3 3	- -	1,003 3 3
HOLLOWAY PRISON:				
C.—Maintenance of Prisoners for Debt - - -	100 – –	- -	100 – –	—
PRIVATE LUNATIC ASYLUMS:				
D.—Maintenance of Criminal Lunatics - - -	190 – –	186 16 5	3 3 7	—
£.	101,490 – –	100,413 16 2	2,079 7 1	1,003 3 3
Deduct Deficit - - - - - - - -			1,003 3 3	
Net Surplus to be surrendered - - £.			1,076 3 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - -	18 12 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—The number of prisoners to be maintained during the year was smaller, while the number of removals was greater, than had been anticipated.

C.—The payment of the claim of the City of London has been delayed in consequence of the want of satisfactory details.

D.—Approximate Estimate.

EXTRA RECEIPTS.—Payments were made in respect of the maintenance of the same prisoners, both to the town of Richmond and to the North Riding of Yorkshire. Some delay having occurred in obtaining repayment, the year to which the payments related was closed before the receipt of this sum.

The Surplus of 321 *l.* 7 *s.* 6 *d.*, shown on the Account of the Vote "County Prisons, &c., Great Britain," for the year ended 31st March 1875, has been surrendered.

Treasury, 29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that, subject to the observations contained in the annexed Report, this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 14.

COUNTY PRISONS, &c., GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:— Excess.

COUNTY AND BOROUGH PRISONS.

B.—Removal of Convicts.

2. A.—Maintenance of Prisoners. Sub-Heads A. and B.

B.—Removal of Convicts.

I deem it desirable to draw attention to the fact that the payments under these Sub heads have always been passed on the Reports of the Examiners of Criminal Law Accounts upon the Returns furnished from the several Counties, but the Returns are not transmitted to this Department.

3. The Net Surplus to be surrendered is, as shown by the Account, 1,076 *l.* 3 *s.* 10 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - -	101,490	-	-
Expenditure - - - - - - -	100,413	16	2
Net Surplus - - - - £.	1,076	3	10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REFORMATORY and INDUSTRIAL SCHOOLS, GREAT BRITAIN, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
INSPECTOR OF REFORMATORIES, &c.:				
A.—Salaries	3,497 – –	3,786 1 11	- -	289 1 11
B.—Travelling	350 – –	331 12 –	18 8 –	—
C.—Costs of Prosecutions	250 – –	331 – 9	- -	81 – 9
D.—Incidentals	180 – –	152 18 3	27 1 9	—
ENGLAND:				
E.—Reformatory Schools	71,500 – –	71,191 12 10	308 7 2	—
F.—Industrial Schools	96,500 – –	95,870 5 5	629 14 7	—
SCOTLAND:				
G.—Reformatory Schools	16,250 – –	15,937 9 6	312 10 6	—
H.—Industrial Schools	41,000 – –	40,559 3 4	440 16 8	—
£.	229,527 – –	228,160 4 –	1,736 18 8	370 2 8
Deduct Deficit			370 2 8	
Net Surplus to be surrendered £.			1,366 16 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	13,000 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	19,466 1 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to a vacant clerkship not being filled up during the year the sum taken for Writers exceeded the Estimate by 122 *l.* 14 *s.* 8 *d.* This amount, together with a casual excess of 14 *l.* in agents' Salaries, is checked by a surplus of 183 *l.* 6 *s.* 5 *d.* on Salaries, owing to clerkship remaining vacant. The sum paid for commission to agents exceeded the Estimate by 335 *l.* 13 *s.*, owing principally to the more general extension of the system of allowing 10 per cent. commission to agents on the amount collected from parents as contribution to maintenance.

B.—The small excess of Grant over Expenditure is due to accidental causes; no extraordinary expenditure was incurred.

C.—The total sum required cannot be exactly estimated. The increase of costs is due to a more careful prosecution of defaulters.

D.—The expenditure on this item cannot be exactly estimated, it varies according to circumstances.

E.—There has been no increase in the number of young offenders committed to Reformatory Schools; a slight decline has been experienced.

F.—The anticipated increase in the number of children to be maintained in Industrial Schools has not been realized. There has been very little variation.

G.—The average number maintained throughout the year has somewhat declined.

H.—There has been a reduction in the number of children to be maintained larger than was anticipated.

EXCHEQUER EXTRA RECEIPTS.

The Surplus of Receipt over Estimate under this heading is very considerable and arises from the larger amounts recovered from parents and (in Scotland) Parochial Boards, during the whole year. It is principally due to the increased experienced attention of the agencies employed in taking proceedings to enforce contribution, to the more systematic and regular prosecution of defaulters, and to a more general extension of the system of allowing 10 per cent. commission to agents on the amounts collected. Of the amount shown, the sum of 677 *l.* 19 *s.* 3 *d.* belongs to the collection of the financial year 1874–75.

The Surplus of 3,678 *l.* 1 *s.* 9 *d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1875, has been surrendered.

Home Office, Whitehall,
18 November 1876.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:—

INSPECTOR OF REFORMATORIES, &c.:

A.—Salaries.

C.—Costs of Prosecutions.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,366 *l.* 16 *s.*

	£.	s.	d.
Grant	229,527	–	–
Expenditure	228,160	4	–
Net Surplus	£. 1,366	16	–

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages*	9,936 – –	9,819 6 9	116 13 3	—
B.—Victualling for Patients and Attendants, Allowances in lieu thereof, &c.	11,472 – –	10,814 12 4	657 7 8	—
C.—Tobacco	200 – –	190 4 3	9 15 9	—
D.—Uniforms for Attendants and Servants	645 – –	644 8 5	– 11 7	—
E.—Clothing for Patients	2,132 – –	2,094 17 9	37 2 3	—
F.—Bedding	600 – –	519 4 11	80 15 1	—
G.—Medicines, Surgical Instruments, &c.	150 – –	147 7 8	2 12 4	—
H.—Furniture, Kitchen Utensils, Crockery, &c.	860 – –	859 19 –	– 1 –	—
I.—Fuel and Light	2,900 – –	2,895 18 10	4 1 2	—
J.—Soap, Scouring and Cleaning Articles	400 – –	397 – –	3 – –	—
K.—Allowances in lieu of Quarters	78 – –	77 17 5	– 2 7	—
L.—Escort and Conveyance of Patients	120 – –	133 7 3	– –	13 7 3
M.—Gratuities to Patients	10 – –	5 10 –	4 10 –	—
N.—Ordinary Repairs of Roads, &c.	250 – –	249 19 9	– – 3	—
O.—Incidental Expenses	505 – –	503 15 1	1 4 11	—
P.—Farm and Garden	—	—	—	—
£.	30,258 – –	29,353 9 5	917 17 10	13 7 3
Deduct Deficit			13 7 3	
Net Surplus to be surrendered £.			904 10 7	

* One attendant receives a pension of 9 *l.* 2 *s.* per annum from Navy Funds; two others receive respectively 36 *l.* 10 *s.* per annum pension, and 4 *l.* per annum Soldier's pay, from Army Funds. The present gatekeeper receives also 2 *s.* 6 *d.* a day pension, and 20 *l.* a year annuity for distinguished service in the field, from Army Funds.

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,650 – –
Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer	7,337 19 7

VOTE 16.—BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The number of patients during the year was less than the number estimated for; and the Staff was not kept up to its full strength in consequence.

B.—The average number of patients was 20 below the number estimated for; and the price of flour was low.

E. and F.—Twenty patients below the estimated number.

L.—Number of patients transferred to distant localities greater than estimated for; sanction of Treasury given to this excess by Letter, dated 24th March 1876.

P.—Farm and Garden:

	£.	s.	d.
Amount received, and carried to Account in the year - - -	2,773	13	5
Amount expended - - - - - - - - - -	2,720	12	–
Balance paid over to Exchequer - - - £.	53	1	5

The Surplus of 912 *l.* 7 *s.* 9 *d.*, shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum, England," for the year ended 31st March 1875, has been surrendered.

W. Orange, Superintendent,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is, as shown by the Account, a Net Surplus on the Grant of 904 *l.* 10 *s.* 7 *d.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	30,258	–	–
Expenditure - - - - - - - -	29,353	9	5
Net Surplus - - - £.	904	10	7

EXTRA RECEIPTS, payable to EXCHEQUER.

2. In the absence of any explanation from the Accountant of the Causes of Variation between the Estimated Amount of Extra Receipts, and the amount realised and paid over to the Exchequer, I have to observe that the difference of 1,687 *l.* 19 *s.* 7 *d.* in excess of the Estimate would appear to have been occasioned by a larger number of County Lunatics being maintained at the Asylum than was anticipated, and a corresponding augmentation of the amount of payments from the County Rates which are paid to the Exchequer. Extra Receipts.

VOTE 17.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ENGLAND, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Revising Barristers (6 & 7 Vict. c. 18; 35 & 36 Vict. c. 84; and 36 & 37 Vict. c. 70) - - - -	18,690 – –	18,690 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - - Nil.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

ON the Account of this Grant no special observation arises.

	£. s. d.
Grant - - - - - - - - -	18,690 – –
Expenditure - - - - - - -	18,690 – –

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 18.

CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1876, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Lord Advocate's Department:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	10,790 – –	10,683 3 –	106 17 –	—
B.—Incidental Expenses	260 – –	252 14 8	7 5 4	—
C.—Criminal Prosecutions under the authority of the Lord Advocate	1,600 – –	1,388 11 7	211 8 5	—
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salaries, &c.	31,000 – –	25,444 12 –	5,555 8 –	—
E.—Procurators Fiscal	24,755 – –	24,707 19 10	47 – 2	—
£.	68,405 – –	62,477 1 1		—
Surplus to be surrendered £.			5,927 18 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	1 2 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving on this Sub-head arises from vacancies in the Office of Advocate Depute and in the office of Keeper of the Lord Advocate's Chambers in London, also from the charges for writings in the Crown Agent's Office having been less than the amount provided.

B. C. D.—These Savings are of the nature of casual differences between probable Estimates and actual Expenditure. The charges under Sub-heads C. and D. vary in amount from year to year, according to the number and character of cases of crime which may occur, and consequently the amounts which may be required cannot be closely estimated.

E.—This Saving arises on the allowance for Clerks to the Procurator Fiscal, Edinburgh, owing to the death of the principal Clerk and the promotion of junior Clerks at lower salaries, the allowance was not wholly used.

The Surplus of 3,527 *l.* 14 *s.* 9 *d.*, shown on the Account of the Vote "Criminal Proceedings, Scotland," for the year ended 31st March 1875, has been surrendered.

Exchequer Chambers, Edinburgh,
17 November 1876.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE being no note to that effect on the Account, nor in the Estimate, I have to observe that, in addition to their respective Salaries of 700 *l.*, 650 *l.*, and 330 *l.*, the Procurators Fiscal of Aberdeen, Greenock, and Wick, were severally paid the sums of 69 *l.* 17 *s.* 6 *d.*, 77 *l.* 7 *s.* 8 *d.*, and 4 *l.* 10 *s.* 1 *d.* by the Board of Trade, for remuneration for their services in connection with Inquiries and Prosecutions under the Merchant Shipping Act. These sums are included in the Expenditure charged against Sub-Head C 1., Law Charges, Vote 8, Class II. Additions to Salaries of Procurators Fiscal.

2. There is, as shown by the Account, a Surplus on the Grant, amounting to 5,927 *l.* 18 *s.* 11 *d.*, which will have to be surrendered to the Exchequer. Surplus.

	£.	s.	d.
Grant	68,405	–	–
Expenditure	62,477	1	1
Surplus £.	5,927	18	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Court of Session:				
A.—Salaries	21,551 – –	19,223 3 2	2,327 16 10	—
B.—Incidental Expenses	24 – –	24 5 7	–	– 5 7
C.—Expenses on Circuit	55 – –	25 15 –	29 5 –	—
D.—Expenses of Agents attending to the interests of the Crown	2,350 – –	1,715 15 1	634 4 11	—
E.—Law Agent in Scotland for the "Woods and Forests," and other Departments	1,800 – –	2,440 1 11	–	640 1 11
F.—Incidental Expenses of Law Agent's Office	300 – –	268 3 8	31 16 4	—
G.—Parliamentary Business relating to Scotland	930 – –	590 11 –	339 9 –	—
H.—Incidental Expenses of Parliamentary Business	220 – –	–	220 – –	—
Court of Justiciary:				
I.—Salaries	2,825 – –	2,520 13 7	304 6 5	—
K.—Incidental Expenses	10 – –	6 7 3	3 12 9	—
L.—Expenses on Circuit	3,050 – –	3,043 3 –	6 17 –	—
Accountant in Bankruptcy:				
M.—Salaries	1,430 – –	1,400 – –	30 – –	—
N.—Incidental Expenses	12 – –	7 8 2	4 11 10	—
O.—Incidental Expenses for the Exchequer Chambers and Courts of Law	200 – –	104 6 2	95 13 10	—
Sheriff Courts:				
P.—Salaries	23,717 – –	24,008 6 –	–	291 6 –
Q.—Incidental Expenses	365 – –	258 11 9	106 8 3	—
R.—Compensations	107 – –	106 14 8	– 5 4	—
S.—Election Petition Officer	50 – –	–	50 – –	—
£.	58,996 – –	55,743 6 –	4,184 7 6	931 13 6
Deduct Deficit			931 13 6	
Net Surplus to be surrendered £.			3,252 14 –	

	£. s. d.	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer receivable in cash	– – –	19,000 – –
Ditto ditto ditto receivable in stamps	– – –	4,500 – –
	£.	23,500 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	20,773 14 7	
Amount of Extra Receipts collected in Fee Stamps in the Year 1875-76	4,688 13 10	
TOTAL Amount of Extra Receipts in 1875-76 £.		25,462 8 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from vacancies in the offices of two of the Principal Clerks of Session, and of the Depute Clerk of Teinds.

B. C. F. G. K. L. N. O. Q.—These variations are all of the nature of differences between probable Estimates and actual Expenditure.

D. E.—Owing to the death of Mr. W. H. Sands, the late Law Agent in matters of Teinds, the Teind business became merged in the department of the Law Agent for the Commissioners of Woods, &c., and consequently for the year to which this account refers, the expenses for Teind business ceased to be chargeable against Sub-head D., and increased the charges against Sub-head E.

H. S.—There were no charges during the year against these Sub heads.

I.—This Saving arose from vacancies in the office of the Clerk of Justiciary.

M.—The Amount provided for Fees to Crown Counsel and their Clerks was not required within the year.

P.—This Excess of Charge arose from the increased salary allowed to the Sheriff of Dumfries and Galloway by Treasury Letter of 9 July 1875, No. 10,483.

R.—This fractional difference arose from the Estimate having been in even pounds.

The Surplus of 3,085 *l.* 14 *s.*, shown on the Account of the Vote "Courts of Law and Justice, Scotland," for the year ended 31st March 1875, has been surrendered.

Exchequer Chambers, Edinburgh, 17 November 1876.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads:—

COURT OF SESSION.

B.—Incidental Expenses.

E.—Law Agent in Scotland for the "Woods and Forests" and other Departments.

SHERIFF COURTS.

P.—Salaries.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 3,252 *l.* 14 *s.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	58,996	–	–
Expenditure - - - - - - - - -	55,743	6	–
Net Surplus - - -	£. 3,252	14	–

VOTE 20.

REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTER HOUSE DEPARTMENTS, EDINBURGH, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office of Lord Clerk Register (including Searching Department):				
A.—Salaries	4,077 – –	3,385 2 9	691 17 3	—
B.—Incidental Expenses	200 – –	31 12 4	168 7 8	—
C.—Salaries (Searching Department)	3,178 – –	3,460 17 1	-	282 17 1
D.—Incidental Expenses (ditto)	10 – –	-	10 – –	—
Office of Keeper of the Signet:				
E.—Salaries	650 – –	650 – –	—	—
F.—Incidental Expenses	5 – –	-	5 – –	—
G.—Abridgment and Indices of the Registers of Sasines, &c.	1,970 – –	1,772 4 5	197 15 7	—
Office of Director of Chancery:				
H.—Salaries	1,991 – –	1,594 12 8	396 7 4	—
I.—Incidental Expenses	10 – –	2 6 –	7 14 –	—
Office of Register of Sasines:				
K.—Salaries	16,410 – –	17,474 13 8	-	1,064 13 8
L.—Incidental Expenses	10 – –	3 – 4	6 19 8	—
M.—Salary, &c. of Clerk to Admission of Notaries	160 – –	160 – –	—	—
Office of Register of Deeds, &c.:				
N.—Salaries	3,140 – –	3,263 – 11	-	123 – 11
O.—Incidental Expenses	5 – –	– 18 10	4 1 2	—
£.	31,816 – –	31,798 9 –	1,488 2 8	1,470 11 8
Deduct Deficit			1,470 11 8	
Net Surplus to be surrendered £.			17 11 –	

Estimated Amount of Extra Receipts payable to Exchequer in cash	900 – –	
Ditto ditto receivable in Fee Stamps	38,000 – –	
		38,900 – –
Amount of Extra Receipts realised in the year 1875–76, and paid over to Exchequer	166 7 5	
Amount of Extra Receipts collected in Fee Stamps in the year 1875–76	43,577 6 2	
TOTAL Amount of Extra Receipts in 1875–76		£. 43,743 13 7

VOTE 20.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from discontinuance of the allowances on the Grant of 1,000 *l.* to the Lord Clerk Register for publication of Calendars and Scottish Historical Records, &c.

B., D., F., I., L., O.—These variations are all of the nature of casual differences between probable Estimates and actual Expenditure.

C.—This Excess of Expenditure is caused by allowances, not provided for in the Vote, for extra Searchers to bring up arrears as authorised by Treasury Letters of 29th November 1875, Nos. 17,704 and 17,740.

G.—This Saving arises from the finishing of a portion of the work provided for, and the consequent discontinuance of salaries paid as directed by Treasury Letter of 28th June 1875, No. 10,066.

H.—This Saving arises from vacancies in the office of the Director of Chancery.

K.—This Excess of Expenditure arises from a large increase in the business of the General Register of Sasines, and consequent increase in the payments to clerks for engrossing in the Records, also from 13 additional salaried clerkships authorised by Treasury Letter of 19th January 1876.

N.—An increase of business in the office of the Register of Deeds has also occasioned an Excess of payments for writings.

The Surplus of 396 *l.* 11 *s.* 7 *d.*, shown on the Account of the Vote, "Register House Departments, Edinburgh," for the year ended 31st March 1875, has been surrendered.

Exchequer Chambers, Edinburgh,
17 November 1876.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

Office of the Lord Clerk Register (including Searching Department):
C.—Salaries (Searching Department.

Office of Register of Sasines:
K.—Salaries.

Office of Register of Deeds, &c.:
N.—Salaries.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 17 *l.* 11 *s.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	s.	d.
Grant	31,816	–	–
Expenditure	31,798	9	–
Net Surplus	£. 17	11	–

EXTRA RECEIPTS, payable to EXCHEQUER.

3. In reply to an inquiry relative to the large variation between the estimated amount of extra Receipts payable to the Exchequer in cash, and the amount realised, the Accountant has explained that it "arose from a falling off in the Fees of the office of Clerk to the "Admission of Notaries under the operation of the Act 36 & 37 Vict. c. 63, section 18," [An Act to amend the Law relating to Law Agents practising in Scotland]. Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.

PRISONS AND JUDICIAL STATISTICS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRISONS and JUDICIAL STATISTICS in SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
MANAGEMENT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,392 – –	1,337 17 6	54 2 6	—
B.—Travelling Expenses	100 – –	78 12 7	21 7 5	—
C.—Incidental Expenses	70 – –	44 9 3	25 10 9	—
PRISONS, &c.:				
D.—Salaries	8,379 – –	8,114 12 4	264 7 8	—
E.—Uniform of Officers	250 – –	212 15 3	37 4 9	—
F.—Victualling for Prisoners	6,300 – –	5,537 11 7	762 8 5	—
G.—Clothing for Prisoners	1,150 – –	1,149 18 4	– 1 8	—
H.—Bedding for Prisoners	180 – –	140 12 8	39 7 4	—
I.—Medicines, &c.	120 – –	117 3 3	2 16 9	—
J.—Gratuities to Prisoners	800 – –	658 9 2	141 10 10	—
K.—Furniture, &c.	260 – –	300 14 2	- - -	40 14 2
L.—Soap, Scouring and Cleaning Articles	220 – –	212 2 6	7 17 6	—
M.—Escort and Conveyance of Prisoners	1,650 – –	1,994 10 9	- - -	344 10 9
N.—Maintenance of Convicts in Ayr and Paisley Prisons	3,620 – –	3,075 18 –	544 2 –	—
O.—Incidental Expenses	130 – –	141 8 2	- - -	11 8 2
£.	24,621 – –	23,116 15 6	1,900 17 7	396 13 1
Deduct Deficit			396 13 1	
Net Surplus to be surrendered £.			1,504 4 6	

	£. s. d.
Estimated Amount of Extra Receipts for 1875–6, payable to Exchequer	4,000 – –
Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer	*4,314 1 11

* Composed as follows:—

	£. s. d.		£. s. d.		£. s. d.
General Prison for Scotland	3,817 12 5	Viz., Profits	3,723 12 6	Old Stores	93 19 11
Paisley Prison	284 1 3	,,	269 – –	,,	15 1 3
Ayr Prison	212 8 3	,,	212 8 3		
£.	4,314 1 11	£.	4,205 – 9	£.	109 1 2

NOTE of the Expense of the Manufacturing Department of the General Prison for Scotland at Perth.

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department, General Prison	8,482 8 7	4,758 16 1	3,723 12 6

VOTE 21.—PRISONS AND JUDICIAL STATISTICS, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Difficulty in obtaining suitable "Writers" when their services are required.
B.—Estimated as closely as possible.
C.—Decrease in the expenses of photographing prisoners.
D.—Vacancies in the staff.
E.—Estimated as closely as possible.
F.—Decrease in number of convicts under sentences of penal servitude.
G.—Estimated as closely as possible.
H.—Decrease in number of convicts under sentences of penal servitude.
I.—Estimated as closely as possible.
J.—Decrease in number of convicts under sentences of penal servitude.
K.—Estimated as closely as possible.
L.—Estimated as closely as possible.
M.—Imprisonment prisoners removed in smaller groups to the General Prison so as to relieve the pressure in the local prisons.
N.—Decrease in the number of convicts.
O.—Estimated as closely as possible.

Note.—The profits from prisoners' labour in the General Prison are ascertained by deducting the expenditure for material from the receipts for goods sold.

The profits from convicts' labour in the prisons of Ayr and Paisley are ascertained by stock-taking at the end of each year, and the amount applicable to convicts is separated from that applicable to county prisoners by the proportion of the total number of days during which each class has been imprisoned.

The Surplus of 1,073 *l.* 3 *s.* 10 *d.*, shown on the Account of the Vote "Prisons and Judicial Statistics, Scotland," for the year ended 31st March 1875, has been surrendered.

Edinburgh, 3 October 1876.

J. H. Burton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-Heads K., M., and O., the Expenditure has exceeded the amounts inserted in the Estimate. **Excess.**

2. The Grant did not include any sum for the Manufacturing Department. The profits of that service are included in the sum of 4,314 *l.* 1 *s.* 11 *d.*, which has been paid to the Exchequer. **Manufacturing Department.**

3. Pursuant to the recommendation of the Committee of Public Accounts made in their First Report on the Account for 1874-75, the expense of the Manufacturing Department has been stated in a note on this Account. **Expenses of Manufacturing Department.**

4. There is, as shown by the Account, a Net Surplus of 1,504 *l.* 4 *s.* 6 *d.*, to be surrendered to the Exchequer. **Net Surplus.**

	£.	s.	d.
Grant - - - - - - - -	24,621	–	–
Expenditure - - - - - -	23,116	15	6
Net Surplus - - -	£. 1,504	4	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers	3,311 – –	3,273 5 8	37 14 4	—
B.—Crown Solicitors	16,350 – –	16,350 – –	—	—
C.—Sessional Crown Solicitors	5,950 – –	5,915 13 3	34 6 9	—
D.—Prosecutions, Prosecutors and Witnesses, and General Law Expenses	49,822 – –	55,834 19 8	- - -	6,012 19 8
E.—Expenses of Actions taken against Resident Magistrates, Divisional and other Justices, and the Constabulary, for acts done by them in the execution of their duty	100 – –	395 6 7	- - -	295 6 7
F.—Lodgings for the Judges on Circuit	2,540 – –	2,595 – –	- - -	55 – –
G.—Recorder of Galway	80 – –	80 – –	—	—
H.—Expenses in connection with the Phœnix Park Riots of 1871	- - -	137 11 –	- - -	137 11 –
£.	78,153 – –	84,581 16 2	72 1 1	6,500 17 3
Deduct Surplus				72 1 1
Net Deficit to be voted £.				6,428 16 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	—
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. } C. } —Vacancies.

D.—As observed in notes appended to the Appropriation Accounts of previous years, the nature of this service renders it impossible to estimate the approximate sum that may be required.

E. } F. } —Under-estimated.

H.—This expenditure is given under a separate Su bhead, with the sanction of the Lords Commissioners of Her Majesty's Treasury. The expenditure not having been anticipated, no provision was made for it in the Estimate.

A Grant has been taken for 3,830 *l.* 10 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1875.

Dublin Castle, 31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

D.—Prosecutions, &c.

E.—Expenses of Actions taken against Resident Magistrates, &c. &c.

F.—Lodgings for the Judges on Circuit.

Sub-Head A.—Law Officers.

2. There being no Note to this effect in the Account, or in the Estimate, I have to observe that, in addition to his salary, the Queen's Advocate receives an allowance of 100 *l.* per annum as a Judge of Civil Bill Courts, by way of remuneration for additional duties under the Landlord and Tenant (Ireland) Act, 1870, which is paid out of the Vote for Miscellaneous Legal Charges, Ireland. Addition to salary.

Sub-Head H.—"Expenses in connection with the Phœnix Park Riots of 1871."

3. This is an additional Sub-Head, applicable to an expenditure not provided for, which has been raised in the Account under Treasury authority. The service is in continuation of that which was noticed in my Reports on the Accounts of the last three years, and is described in a Supplementary Estimate for the year 1873–74, laid before the House of Commons on 12th March 1874. With reference to the recurrence of charges for this service for the last three years, I annex a copy of a Letter which I caused to be addressed to the Under Secretary for Ireland. Additional Sub-Head.

4. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 6,428 *l.* 16 *s.* 2 *d.*, for which a Vote will be required. Net Deficit.

	£.	s.	d.
Grant - - - - - - -	78,153	–	–
Expenditure - - - - - -	84,581	16	2
Net Deficit - - - £.	6,428	16	2

LETTER referred to in the foregoing REPORT.

(No. 1495.)

Sir, Exchequer and Audit Department, 6 November 1876.

WITH reference to the Report to be made by the Comptroller and Auditor General on the Appropriation Account of the Grant for Law Charges and Criminal Prosecutions, Ireland, for the year 1875–76, I am directed to draw your attention to the circumstance that this is the fourth year in which an additional Sub-head has been introduced in the Account for this Service, for "Expenses in connection with the Phœnix Park Riots of 1871," which have not been provided for in the Estimates laid before Parliament.

It is observed that no provision is made for the like expenditure in the Estimates for 1876–77. I am to state that it appears to the Comptroller and Auditor General that if there exists any probability of further charges being incurred for this Service within the current year, or the year 1877–78, it would be very desirable that some provision for them should be made in the Estimates.

I have, &c.,
(signed) *H. Treherne.*

The Under Secretary for Ireland,
&c. &c. &c.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	40,567 – –	38,564 17 7	2,002 2 5	—
B.—Copying	2,430 – –	2,676 10 5	–	246 10 5
C.—Incidental Expenses	654 – –	632 – –	22 – –	—
£.	43,651 – –	41,873 8 –	2,024 2 5	246 10 5
Deduct Deficit			246 10 5	
Net Surplus to be surrendered £.			1,777 12 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Reduction of Staff in Master's Offices, by resignations of W. D. Murphy and W. G. Brooke, late Examiners. Promotions in Registrar's Office, consequent on death of Mr. W. S. Chatterton, late Assistant Registrar; death of Mr. J. Reilly, late Clerk of Records and Writs, whose successor was appointed at a lower salary; death of Mr. W. Murray, late Clerk in Court to Lord Chancellor; no successor appointed.

B.—Copying.—The variable nature of the Service.

C.—Incidental Expenses.—The variable nature of the Service.

The Surplus of 900 *l.* 3 *s.* shown on the Account of the Vote "Court of Chancery, Ireland," for the year ended 31s March 1875, has been surrendered.

8 November 1876.

Geo. W. Pigott.

M. J. Brady, Accountant General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 23.

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head B., "Copying," there has been an excess of Expenditure beyond the Estimate. Excess.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that the Purse-bearer to the Lord Chancellor receives, in addition to his salary as Purse-bearer, 200 *l.* per annum as Registrar's Clerk in the Office of the Church Temporalities Commissioners, Ireland, which sum is defrayed out of the funds of that Commission. Addition to salary of Purse-bearer.

3. There is, as shown by the Account, a Net Surplus on the Grant amounting to 1,777 *l.* 12 *s.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	43,651	–	–
Expenditure - - - - - - - -	41,873	8	–
Net Surplus - - - £.	1,777	12	–

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 24.
COMMON LAW COURTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COMMON LAW COURTS, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Masters' Offices:				
A.—Salaries	18,188 – –	18,025 – 7	162 19 5	—
B.—Incidental Expenses	300 – –	43 6 10	256 13 2	—
Common Law Taxing Office:				
C.—Salaries	830 – –	830 – –	—	—
Consolidated Office of Writs:				
D.—Salaries	1,150 – –	1,608 18 9		458 18 9
Crown Office, Queen's Bench:				
E.—Salaries	383 – –	457 1 8	- -	74 1 8
F.—Incidental Expenses	5 – –	5 11 1	- -	– 11 1
Consolidated Nisi Prius Court:				
G.—Salaries	678 – –	678 – –	—	—
Registrars to the Judges:				
H.—Salaries	5,233 – –	5,003 – 2	229 19 10	—
Court of Errors:				
I.—Salaries	271 – –	486 9 2	- -	215 9 2
K.—Incidental Expenses	2 – –	– 4 –	1 16 –	—
Trial of Election Petitions:				
L.—Salaries	100 – –	159 10 9	- -	59 10 9
M.—Incidental Expenses	50 – –	6 15 4	43 4 8	—
N.—Reception of Judges	250 – –	633 5 7	- -	383 5 7
£.	27,440 – –	27,937 3 11	694 13 1	1,191 17 –
Deduct Surplus				694 13 1
Net Deficit to be voted £.				497 3 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	7 – 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Certain charges not having been paid within the year.

B.—Over-estimated.

D., E.—Salaries (formerly payable from the Consolidated Fund) of the present holders of the offices of Clerk of Writs, and Clerk of the Crown, Queen's Bench, respectively, having been charged to the Vote by directions of the Lords Commissioners of Her Majesty's Treasury.

F.—Under-estimated.

H.—The saving in the difference between the salaries of the two Registrars for the Spring Assizes, 1875, referred to in the note to the Appropriation Account for 1874–75, paid out of this year's Vote, and a portion of the salary of another not paid this year.

I.—Caused by the portion of the salary of the late Clerk of Errors in respect of 1874–75, referred to in the note to the last year's Appropriation Account; and the salary of the temporary Assistant in Writing as approved by the Lords Commissioners of Her Majesty's Treasury, being paid and charged to the Vote for 1875–76.

K., M.—Over-estimated.

L., N.—Under-estimated.

The Surplus of 2,134 *l.* 13 *s.*, shown on the Account of the Vote, "Common Law Courts, Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle, 31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 24.

COMMON LAW COURTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:—

CONSOLIDATED OFFICE OF WRITS:

D.—Salaries.

CROWN OFFICE, QUEEN'S BENCH:

E.—Salaries.
F.—Incidental Expenses.

COURT OF ERRORS:

I.—Salaries.

TRIAL OF ELECTION PETITIONS:

L.—Salaries.
N.—Reception of Judges.

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 497 *l.* 3 *s.* 11 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	27,440	-	-
Expenditure - - - - - - - - -	27,937	3	11
Net Deficit - - - £.	497	3	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	9,235 – –	9,385 11 7	– – –	150 11 7
B.—Incidental Expenses	100 – –	53 18 10	46 1 2	—
£.	9,335 – –	9,439 10 5	46 1 2	150 11 7
Deduct Surplus				46 1 2
Net Deficit to be voted £.				104 10 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	900 – –
Amount of Extra Receipts realised in the Year 1875-6, and paid over to Exchequer	995 10 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess of 150 *l.* 11 *s.* 7 *d.* was occasioned by the employment of a person to examine and attest Office Copies of Proceedings in the Court at 2 *l.* 2 *s.* per week, sanctioned by Treasury Letter No. 1865, 22 February 1875, an Expenditure which had not been provided for in the Estimate; and also by the Payments to Copyists employed in making copies having exceeded the Estimate, the number of copies required by Suitors having increased.

B.—The Vote is taken in accordance with the Statute 20 & 21 Vict. c. 60, but the Expenditure does not amount to so much.

The Surplus of 21 *l.* 0 *s.* 6 *d.*, shown on the Account of the Vote "Court of Bankruptcy, Ireland," for the year ended 31st March 1875, has been surrendered.

Wm. Perrin, Chief Registrar,
Accounting Officer.

(Counter-signed)
Thomas Farrell, Chief Clerk.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head A, "Salaries," has exceeded the Estimate.

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 104 *l.* 10 *s.* 5 *d.*, for which a Vote will be required.

	£. s. d.
Grant	9,335 – –
Expenditure	9,439 10 5
Net Deficit	£. 104 10 5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 26.

LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for THE LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	11,631 – –	11,446 – 7	184 19 5	—
B.—Scrivenery of Attested Copies	700 – –	621 9 10½	78 10 1½	—
C.—Incidental Expenses	150 – –	125 11 –	24 9 –	—
£.	12,481 – –	12,193 1 5½		—
Surplus to be surrendered £.			287 18 6½	

		£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Duty £. 4,800 – –	
	Fees on Attested Copies 750 – –	
		5,500 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer		6,573 10 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Savings upon the Promotions consequent on the death of Mr. Moore, the Second Clerk in the Chamber of the late Judge Lynch; the resignation of Mr. Madden, his successor; the resignation of the Assistant Clerk in the Deeds Office, and the abolition of the Office of Third Assistant in the Record and Affidavit Office	184 19 5
B.—Scrivenery Fees on Attested Copies, over-estimated	78 10 1½
C.—Incidental Expenses, over-estimated	24 9 –
£.	287 18 6½

The Surplus of 386 *l.* shown on the Account of the Vote "Landed Estates Court, Ireland," for the year ended 31st March 1875, has been surrendered.

4 December 1876.

S. J. Lynch, Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, *J. W. Soady.*

VOTE 26.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is (excluding the fraction of one halfpenny from the Expenditure) a Surplus on the Grant, amounting to 287 *l.* 18 *s.* 6 *d.*, which will have to be surrendered to the Exchequer. Surplus.

	£. s. d.
Grant	12,481 – –
Expenditure	12,193 1 6
Surplus £.	287 18 6

EXTRA RECEIPTS, payable to EXCHEQUER.

2. It has not been stated by the Accountant that of the sum of 6,573 *l.* 10 *s.* 5 *d.*, realised and paid over to the Exchequer, 5,950 *l.* 17 *s.* 10 *d.* was in respect of Duty, and 622 *l.* 12 *s.* 7 *d.* on account of Scrivenery Fees on attested copies. Extra Receipts.

VOTE 27.

COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of PROBATE, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	7,957 – –	7,768 8 5	188 11 7	—
B.—Incidental Expenses	68 – –	18 5 8	49 14 4	—
District Registries:				
C.—Salaries and Allowances	3,515 – –	3,518 – 6	- - -	3 – 6
D.—Incidental Expenses	83 – –	19 9 9	63 10 3	—
£.	11,623 – –	11,324 4 4	301 16 2	3 – 6
Deduct Deficit			3 – 6	
Net Surplus to be surrendered £.			298 15 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated by reason of events which occurred subsequent to Estimates being framed.

B.—Over-estimated.

C.—The Salary of temporary Clerk, Belfast District Registry, was increased 10 *s.* per week, as already explained.

D.—Over-estimated.

The Surplus of 281 *l.* 9 *s.* 7 *d.* shown on the Account of the Vote "Court of Probate, Ireland," for the year ended 31st March 1875, has been surrendered.

Wm. Keatinge,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 27.

COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

SUB-HEAD C.—SALARIES AND ALLOWANCES.

1. IN the Expenditure under this Sub-Head there is erroneously included a sum of 75 *l.* for the salary of a District Registrar, for the quarter ended 31st December 1875. The Registrar having died on the 28th of that month, the order for payment was cancelled, and the amount due to him at the date of his decease was not paid to his executors within the period of this Account. Overcharge.

2. By deducting the above sum, the Expenditure under this Sub-Head will be 3,443 *l.* 0 *s.* 6 *d.*, instead of 3,518 *l.* 0 *s.* 6 *d.*; and there will be a Surplus of 71 *s.* 19 *s.* 6 *d.* in lieu of the Deficit of 3 *l.* 0 *s.* 6 *d.*, as shown on the Account. Abatement thereof from Expenditure.

3. The total Expenditure charged against the Grant will, by the abatement referred to in the preceding paragraph, amount to 11,249 *l.* 4 *s.* 4 *d.*, instead of 11,324 *l.* 4 *s.* 4 *d.*; and there will be a Surplus on the Grant of 373 *l.* 15 *s.* 8 *d.* to be surrendered to the Exchequer, in lieu of a Net Surplus of 298 *l.* 15 *s.* 8 *d.*, as shown on the Appropriation Account, which should accordingly stand as follows: Reduced total Expenditure, and augmented Surplus on Grant.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	11,623	–	–
Expenditure - - - - - - - - -	11,249	4	4
Surplus - - - £.	373	15	8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ADMIRALTY COURT REGISTRY, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,685 – –	1,667 14 7	17 5 5	—
B.—Incidental Expenses	20 – –	1 1 –	18 19 –	—
£.	1,705 – –	1,668 15 7		—
Surplus to be surrendered £.			36 4 5	

Estimated Amount of Extra Receipts payable to Exchequer - Nil.
Amount of Extra Receipts realised in the Year 1875–6, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus of 17 *l.* 5 *s.* 5 *d.* under this head is explained thus:—

	Allowed.	Expended.	Difference.
	£. s. d.	£. s. d.	£. s. d.
The Sum estimated for the Year 1875–76 was—			
For Assistant Clerk	140 – –	137 11 8	2 8 4
„ Clerk in Marshal's Office	125 – –	123 4 1	1 15 11
„ Charwoman's Wages	10 – –	9 – –	1 – –
„ Clerical Assistance	20 – –	7 18 10	12 1 2
		£.	17 5 5

B.—Balance for year 1875–6, unused, 18 *l.* 19 *s.*

The Surplus of 217 *l.* 10 *s.* 5 *d.*, shown on the Account of the Vote "Admiralty Court Registry, Ireland," for the year ended 31st March 1875, has been surrendered.

26 October 1876.

C. C. Macnamara,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant of 36*l.* 4*s.* 5*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - - -	1,705	–	–
Expenditure - - - - - - - -	1,668	15	7
Surplus - - - £.	36	4	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the REGISTRY OF DEEDS, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon three Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	17,159 – –	17,155 18 –	3 2 –	—
B.—Incidental Expenses	103 – –	98 10 2	9 9 10	—
C.—Transcription of Memorials	1,350 – –	1,337 10 11	12 9 1	—
D.—Services in connection with Experiments for facilitating Registration	150 – –	150 – –	—	—
£.	*18,767 – –	18,741 19 1		—
Surplus to be surrendered £.			25 – 11	

* Including Supplementary Estimate of 376 *l.*

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings in Expenditure.

B.— Ditto.

C.— Ditto.

The Surplus of 16 *l.* 14 *s.* 8 *d.*, shown on the Account of the Vote "Registry of Deeds, Ireland," for the year ended 31st March 1875, has been surrendered.

M. F. Dwyer,
Registrar of Deeds, and Accounting Officer.

28 August 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant amounting to 25 *l.* 0 *s.* 11 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - -	18,767	–	–
Expenditure - - - - - - - -	18,741	19	1
Surplus - - - £.	25	–	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	3,150 – –	3,065 9 6	84 10 6	—
B.—Incidental Expenses - - - - - -	3 – –	– 4 9	2 15 3	—
£.	3,153 – –	3,065 14 3		—
Surplus to be surrendered - - - £.			87 5 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875-6, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.	£. s. d.
A.—Mr. Ruckley, the Writing Clerk, died before the commencement of the financial year.		
Grant for his salary was - - - - - - - - - - - - -	78 – –	
Compensation for fees - - - - - - - - - - - - -	39 – –	
		117 – –
Pro Ratâ payments were less than Grant by - - - - - - - - - -		7 19 –
		124 19 –
Mr. Ruckley's representative was paid for salary earned in financial year, ending 31st March 1875 - - - - - - - - - - - - - -	17 10 –	
Mr. Longfield (Mr. Ruckley's successor) was paid salary - - - - - - -	22 18 6	
		40 8 6
		84 10 6
B.—Postage was less than was estimated by - - - - - - - - - - - - -		2 15 3
	£.	87 5 9

The Surplus of 37 *l.* 16 *s.* 3 *d.*, shown on the Account of the Vote "Registry of Judgments, Ireland," for the year ended 31st March 1875, has been surrendered.

27 June 1876.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant amounting to 87 *l.* 5 *s.* 9 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	3,153	–	–
Expenditure - - - - - - -	3,065	14	3
Surplus - - -	£. 87	5	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSES of the COMMISSIONERS of POLICE, the POLICE COURTS, and the METROPOLITAN POLICE ESTABLISHMENT of DUBLIN," in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	12,447 – –	12,667 19 10	– – –	220 19 10
B.—Pay, Extra Pay, &c. of the Force	87,751 – –	85,916 6 7	1,834 13 5	—
C.—Clothing and Equipments	3,300 – –	3,428 3 2	– – –	128 3 2
D.—Purchase of Horses, &c.	600 – –	306 11 10	293 8 2	—
E.—Forage	900 – –	925 10 3	– – –	25 10 3
F.—Law Expenses	50 – –	20 11 6	29 8 6	—
G.—Incidental Expenses	800 – –	825 5 5	– – –	25 5 5
H.—Pensions	29,270 – –	27,941 11 6	1,328 8 6	—
£.	135,118 – –	132,032 – 1	3,485 18 7	399 18 8
Deduct Deficit			399 18 8	
Net Surplus to be surrendered £.			3,085 19 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	46,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	53,904 12 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Increased rates of Salaries granted to certain Clerks of the Police Courts, not included in the "Vote."
B.—Reductions and Removals, &c., in the several Ranks and Classes of the Force.
C.—Some few additional Articles of Clothing, &c., having become absolutely necessary for the Service.
D.—The new Van, and the replacement of the estimated number of "Cast Horses," not having been considered absolutely necessary within the year.
E.—The absolute requirements of the Service.
F.—No expense under this Head having been incurred, except what was absolutely necessary.
G.—The absolute contingent requirements of the Service.
H.—The difference between the "Ceased Allowances" and the Pensions and Gratuities Granted within the year.

The Surplus of 135 *l.* 1 *s.* shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1875, has been surrendered.

Metropolitan Police Office, Dublin Castle,
23 October 1876.

Henry Atwell Lake, the Commissioner of Police,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 31.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz:— Excess.

A.—Salaries.

C.—Clothing and Equipments.

E.—Forage.

G.—Incidental Expenses.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 3,085 *l.* 19 *s.* 11 *d.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	135,118	–	–
Expenditure - - - - - - - - -	132,032	–	1
Net Surplus - - - £.	3,085	19	11

EXTRA RECEIPTS, payable to EXCHEQUER.

3. No reply has been received to a Letter addressed to the Accountant, requesting to be furnished with an explanation of the somewhat large discrepancy between the estimated and realized amounts of Extra Receipts. Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superintending Officers Salaries	12,971 – –	13,004 6 3	– – –	33 6 3
B.—Superintending Officers Allowances	900 – –	703 16 10	196 3 2	—
C.—Pay of the Force	728,391 – –	708,047 11 8	20,343 8 4	—
D.—Extra Pay and Allowances	57,902 – –	52,555 8 4	5,346 11 8	—
E.—Travelling Expenses	18,500 – –	8,322 3 3	10,177 16 9	—
F.—Clothing	35,529 – –	33,404 5 5	2,124 14 7	—
G.—Arms and Ammunition, Accoutrements, and Saddlery.	1,391 – –	2,594 16 3	– – –	1,203 16 3
H.—Purchase of Horses	875 – –	465 – –	410 – –	—
I.—Forage	21,900 – –	20,522 5 9	1,377 14 3	—
K.—Rent of Barracks	31,300 – –	31,220 1 10	79 18 2	—
L.—Barrack Furniture	2,510 – –	2,477 4 9	32 15 3	—
M.—Fuel and Light	11,874 – –	12,161 8 6	– – –	287 8 6
N.—Postage	2,700 – –	2,672 6 10	27 13 2	—
O.—Escort of Convicts	700 – –	741 13 7	– – –	41 13 7
P.—Incidental Expenses	3,280 – –	2,862 5 5	417 14 7	—
Q.—Pensions and Gratuities	142,314 – –	146,718 5 7	– – –	4,404 5 7
£.	1,073,037 – –	1,038,473 – 3	40,534 9 11	5,970 10 2
Deduct Deficit			5,970 10 2	
Net Surplus to be surrendered £.			34,563 19 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	45,000 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	37,676 7 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Orders of former year unclaimed at 30th June 1875, charged to Vote for 1875-76, under Estimate in item for Medical Boards, less over Estimate for poundage on payment of pensions consequent on variable nature of the service.

B.—Variable nature of the service.

C.—Vacancies not filled, and men who retired on pension, replaced by others at lower rates of pay.

D.— } Decrease in the duty performed as compared with previous year.
E.— }

F.—The supplies were obtained for less than was anticipated; a new contract was pending when the Estimate was prepared.

G.—The supplies required were greater than was anticipated, owing to an increased issue of batons with cases. The expenditure also includes repayments to the War Department for supplies of year 1874-75.

H.—The entire number of remount horses estimated for was not afterwards required.

I.—Decrease in the number of officers drawing Forage Allowance, and decreased expenditure for Forage at Depôt.

K.—The saving in this case is the result of the numerous changes incidental to this service.

L.—The supplies are obtained from the War Department; the charge shows the repayments claimed by that Department within the financial year, and does not coincide with the stores estimated for, and issued in that year.

M.—Under estimate as regards special allowances to stations and the transfer to this Sub-head, since estimate was made, of charges for fuel, &c., at Cork Bridewell and Londonderry Police Office, &c., formerly charged to Sub-head P.

N.— } Variable nature of service.
O.— }

P.—Variable nature of service, and sums estimated for under this Sub-head, since decided to be proper to Sub-head M.

Q.—The new Pensions granted at the increased rates, sanctioned by Act 37 & 38 Vict. c. 80, were more than was anticipated.

The Surplus of 15,490 *l.* 10 *s.* 5 *d.*, shown on the Account of the Vote "Constabulary of Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle, 29 November 1876.

G. S. Hillier, Inspector General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 32.

CONSTABULARY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— **Excess.**

A.—Salaries.

G.—Arms, Ammunition, Accoutrements, and Saddlery.

M.—Fuel and Light.

O.—Escort of Convicts.

Q.—Pensions and Gratuities.

2. Under the following Sub-Heads charges are included for plain clothes furnished to constables detached on duties connected with the "Contagious Diseases Act, 1866," which, in my opinion, were, equally with their Extra Pay and Lodgings, which are paid by the War Department, defrayable from Army Votes, and should, accordingly, have been recovered from that Department, pursuant to the 5th Section of that Act, which, in regard to Military Stations, enacts that the "Expenses incurred in the execu-"tion of this Act shall be paid under the direction of such one of Her Majesty's Principal "Secretaries of State as Her Majesty thinks fit, for the time being, to intrust with the "Seals of the War Department, out of money to be provided by Parliament for that "purpose": **Expenditure defrayable by War Department, pursuant to 29 Vict. c. 35, s. 5.**

	£.	s.	d.
D.—Extra Pay and Allowances:			
District of Kildare - - - - - - -	5	–	–
P.—Incidental Expenses:			
District of Kildare - - - - - - -	7	14	11
F.—Clothing:			
City of Cork - - - - - - - - -	7	10	–

3. The latter is the Sub-Head of Expenditure under which the first two items should have been classed. **Classification.**

4. There being no note to this effect on the Account, nor in the Estimate, I have to observe that payments of Rewards for Revenue Detections are made to various officers and constables of the Force from the Inland Revenue Vote, and that the sums paid to them during this year amounted to 1,280 *l.* 2 *s.* 6 *d.* **Extra Remuneration.**

5. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 34,563*l.* 19 *s.* 9 *d.*, which will have to be surrendered to the Exchequer. **Net Surplus.**

	£.	s.	d.
Grant - - - - - - - - - -	1,073,037	–	–
Expenditure - - - - - - - - -	1,038,473	–	3
Net Surplus - - -	£. 34,563	19	9

EXTRA RECEIPTS, payable to EXCHEQUER.

6. No reply has been received to a letter addressed to the accountant, requesting to be furnished with an explanation of the somewhat large discrepancy between the estimated and realised amounts of Extra Receipts. **Extra Receipts.**

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Superintendence and Inspection:				
A.—Salaries - - - - } Office of Director of Prisons - - -	2,394 – –	2,410 3 3	- -	16 3 3
B.—Travelling Expenses } Office of Director of Prisons - - -	165 – –	160 7 10	4 12 2	—
C.—Incidental Expenses } Office of Director of Prisons - - -	31 – –	30 2 –	– 18 –	—
D.—Salaries - - - - } Office of Registrar of Habitual Criminals -	285 – –	285 – –	—	—
E.—Incidental Expenses } Office of Registrar of Habitual Criminals -	6 – –	1 18 4	4 1 8	—
Convict Prisons, &c.:				
F.—Salaries and Wages - - - - - -	14,717 – –	14,091 18 9	625 1 3	—
G.—Rations for Officers, and Allowances in lieu of Rations and Quarters - - - - -	3,427 – –	3,206 16 6	220 3 6	—
H.—Uniforms for Officers - - - - - -	920 – –	911 14 10	8 5 2	—
I.—Victualling for Convicts - - - - - -	12,000 – –	11,464 15 11	535 4 1	—
J.—Clothing for Convicts - - - - - -	3,000 – –	2,997 13 4	2 6 8	—
K.—Bedding for Convicts - - - - - -	200 – –	190 18 6	9 1 6	—
L.—Medicines, Surgical Instruments, &c. - -	210 – –	183 3 11	26 16 1	—
M.—Gratuities to Convicts - - - - - -	1,520 – –	1,471 13 2	48 6 10	—
N.—Kitchen Utensils, Crockery, &c. - - -	50 – –	51 7 7	- -	1 7 7
O.—Soap, Scouring and Cleaning Articles - -	480 – –	428 4 9	51 15 3	—
P.—Escort and Conveyance of Convicts - - -	160 – –	154 2 4	5 17 8	—
Q.—Maintenance of Convicts in Refuges - -	845 – –	955 5 1	- -	110 5 1
R.—Maintenance of Children of Convict Parentage	120 – –	104 15 5	15 4 7	—
S.—Incidental Expenses - - - - - -	470 – –	408 3 –	61 17 –	—
T.—Manufacturing Department - - - - -	- -	- -	*See* Note at foot.	—
U.—Farm and Garden - - - - - -	- -	- -	*See* Note at foot.	—
£.	41,000 – –	39,508 4 6	1,619 11 5	127 15 11
Deduct Deficit - - - - - - - - - -			127 15 11	
Net Surplus to be surrendered - - £.			1,491 15 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	1,800 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer, including 1,844 *l.* 12 *s.* 3 *d.*, the excess of Receipts on Manufacturing Department and Farm and Garden, below - - - - - - - - - - - -	2,103 8 7

Note—

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - - - - -	5,499 18 11	4,157 12 –	1,342 6 11
Farm and Garden - - - - - - -	1,618 5 6	1,116 – 2	502 5 4
£.	7,118 4 5	5,273 12 2	1,844 12 3

VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess of Expenditure was caused by the payment of a Writer, for whom provision had not been made in the Estimates. The Treasury authorised the Excess being defrayed out of the Surplus on other Sub-heads.

B., C.—The Annual Expenditure under these Sub-heads cannot be precisely estimated.

D.—Nil.

E.—Same explanation as at B and C.

F., G., H.—The Surplus upon each of these Sub-heads was caused by vacancies in the Staff of Prison Officers.

I.—The contract prices of provisions were lower than had been expected when the Annual Estimates were being prepared.

J., K., L., M.—Same explanation as at B and C.

N.—The Expenditure was greater than had been estimated. Sanction was obtained from the Treasury for defraying the Excess out of the Surplus on other Sub-heads.

O., P.—Same explanation as at B. and C.

Q.—The Excess of Expenditure was caused by the number of convicts in Refuges having been greater than had been estimated. The Treasury authorised the Excess being defrayed out of the Surplus on other Sub-heads.

R.—The Surplus was caused by the number of children having been less than had been estimated.

S.—The Expenditure under this Sub-head is variable, and cannot be closely estimated.

T., U.—No sum was voted for these Sub-heads. (*See* Note at foot on other side.)

The Surplus of 1,895 *l.* 18 *s.* 5 *d.*, shown on the Account of the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," for the year ended 31st March 1875, has been surrendered.

William Lamb,
Secretary, &c.

J. Barlow, Director of Convict Prisons,
Accounting Officer.

Note referring to remuneration received by officers of Government Prisons, as shown on Estimates for the year 1875-76, in addition to the fixed salaries of their offices paid under the following Sub-heads:—

A.—The agent for discharged convicts receives a pension of 48 *l.* 19 *s.* 1 *d.* per annum from the Dublin Metropolitan Police Vote.

F.—*Mountjoy Male Convict Prison.*

One first-class warder shoemaker receives a pension of 25 *l.* a year from the London Metropolitan Police Funds.

One second class warder allowed 10 *d.* per head for photographing convicts, out of the Vote for Government Prisons.

Mountjoy Female Convict Prison.

A schoolmistress allowed 10 *d.* per head for photographing convicts, out of the Vote for Government Prisons.

Two night watchmen receive pensions respectively of 6 *l.* 1 *s.* 8 *d.* a year from the Army Vote, and 18 *l.* a year from the Royal Irish Constabulary Vote.

Lusk Convict Prison.

The Medical officer receives a pension of 16 *l.* 5 *s.* a year from the Vote for Superannuation Allowances, for former service in the Government Prisons.

CIVIL SERVICE ESTIMATES—CLASS III—*continued.*

VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

Spike Island Prison.

The Protestant Chaplain receives annually 89 *l.* 14 *s.* from Army Votes, 26 *l.* 10 *s.* from Navy Votes, and from 15 *l.* to 20 *l.* per annum additional from Navy Votes, for services as chaplain to military and naval departments in Cork Harbour.

The Roman Catholic Chaplain receives 50 *l.* per annum from Army Votes, as chaplain to the military at Spike Island, whilst 25 Roman Catholic soldiers, or upwards, are stationed there; he states that out of this sum he pays 25 *l.* to the assistant Roman Catholic Chaplains, and about 15 *l.* as expenses attendant on religious services.

The medical officer receives 6 *l.* per annum from the Royal Irish Constabulary Vote, for attendance on the constabulary stationed at Spike Island.

The governor's clerk receives, from the Vote for Government Prisons, an allowance of 10 *d.* per head for photographing convicts.

One of the principal warders receives a pension of 17 *l.* a year from the Royal Irish Constabulary Vote.

The assistant schoolmaster receives 32 *l.* per annum from the Vote for National Education, as assistant teacher in Queenstown Male National School, and result fees.

One first-class warder blacksmith receives a pension of 1 *s.* 1½ *d.* per day from Army Votes.

Three second-class warders receive pensions: one 14 *l.* 8 *s.* per annum from Navy Votes; two others 1 *s.* 2½ *d.* per day and 1 *s.* per day respectively from Army Votes.

J. Barlow, Director of Convict Prisons,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:—

A.—Salaries (Office of Director of Prisons).
N.—Kitchen Utensils, Crockery, &c.
Q.—Maintenance of Convicts in Refuges.

Manufacturing Department, &c. 2. The Grant did not include any sums for the Manufacturing Department and Farm and Garden. The profits of these services, amounting together to 1,844 *l.* 12 *s.* 3 *d.*, have been paid to the Exchequer.

Net Surplus. 3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 1,491 *l.* 15 *s.* 6 *d.*, which will have to be paid into the Exchequer.

	£.	s.	d.
Grant - - - - - - - - -	41,000	–	–
Expenditure - - - - - - - -	39,508	4	6
Net Surplus - - - £.	1,491	15	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
County and Borough Prisons (7 Geo. 4, c. 74, s. 58, and 19 & 20 Vict. c. 68, s. 35):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspectors General of Prisons - -	2,865 – –	2,866 5 7	- -	1 5 7
B.—Incidental Expenses - - ditto - - - -	10 – –	15 2 1	- -	5 2 1
C.—Maintenance of Prisoners in County and Borough Gaols - - - - - - -	9,000 – –	8,858 7 –	141 13 –	—
Reformatories and Industrial Schools:				
D.—Salaries, Inspector's Office - - - -	811 – –	921 17 11	- -	110 17 11
E.—Travelling Expenses, ditto - - - -	200 – –	178 12 8	21 7 4	—
F.—Incidental Expenses, ditto - - - -	20 – –	6 1 3	13 18 9	—
G.—Maintenance of Juvenile Offenders - - -	17,315 – –	17,751 13 9	- -	436 13 9
H.—Maintenance in Industrial Schools - - -	60,000 – –	59,545 10 4	454 9 8	—
£.	90,221 – –	90,143 10 7	631 8 9	553 19 4
Deduct Deficit - - - - - - - - - -			553 19 4	
Net Surplus to be surrendered - - - £.			77 9 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	1,080 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer -	1,089 9 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. } Under-estimated.
B. }

C.—The accounts are furnished by the Inspectors General of Prisons. The sum required for the service being subject to many influences an approximate Estimate only can be made.

D.—Partly by no provision having been made for the salary of a writer, amounting to 83 *l.* 8 *s.* 1 *d.*; partly by the agency on collections of parental moneys having exceeded the Estimate by 27 *l.* 4 *s.*, and fraction of 5 *s.* 10 *d.*

E. } Over-estimated.
F. }

G.—Under-estimated. The Lords Commissioners of Her Majesty's Treasury approved of the excess under this Sub-head being met out of the savings on Sub-head H.

H.—Over-estimated.

The Surplus of 137 *l.* 7 *s.* 3 *d.*, shown on the Account of the Vote "County Prisons and Reformatories, Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle, 31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:—

COUNTY AND BOROUGH PRISONS.

A.—Salaries, Inspectors General of Prisons.

B.—Incidental Expenses.

REFORMATORIES AND INDUSTRIAL SCHOOLS.

D.—Salaries, Inspector's Office.

G.—Maintenance of Juvenile Offenders.

Sub-head C.—Maintenance of Prisoners in County and Borough Gaols.

Inclusion of a Service not apparently contemplated in the Estimate.

2. In the Expenditure under this Sub-Head is included a sum of 205 *l.* 1 *s.* 5 *d.*, paid under Treasury authority to the Local Inspector of Kilmainham Gaol, for the Maintenance, &c. of Debtors confined in that Prison, a service which I may remark would not appear to come strictly within the scope of this Sub-Head as defined in the Estimate, where the Expenditure provided for is described to be for the Maintenance of Prisoners "convicted at Assizes, or Quarter Sessions, or under the Criminal Justice Act."

Net Surplus.

3. There is, as shown by the Account, a Net Surplus of 77 *l.* 9 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - -	90,221	–	–
Expenditure - - - - - - - -	90,143	10	7
Net Surplus - - - £.	77	9	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	1,797 – –	1,767 6 1	29 13 11	—
B.—Victualling Patients and Rations	2,598 – –	2,555 12 11	42 7 1	—
C.—Tobacco	60 – –	60 1 3	- - -	– 1 3
D.—Clothing Patients and Uniform	690 – –	694 14 4	- - -	4 14 4
E.—Medicines and Surgical Instruments	45 – –	37 – 9	7 19 3	—
F.—Escort and Conveyance	20 – –	30 8 11	- - -	10 8 11
G.—Farm and Garden	600 – –	518 – 5	81 19 7	—
H.—Incidental Expenses	140 – –	132 15 9	7 4 3	—
£.	5,950 – –	5,796 – 5	169 4 1	15 4 6
Deduct Deficit			15 4 6	
Net Surplus to be surrendered £.			153 19 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	—
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	81 14 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expended nothing further.
B.—Expended nothing further.
C.—Slightly under-estimated.
D.—Slightly under-estimated.
E.—Expended nothing further.
F.—A greater number of patients than anticipated had to be transferred.
G.—Expended nothing further.
H.—Expended nothing further.

The Surplus of 83 *l.* 13 *s.* 8 *d.*, shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum," for the year ended 31st March 1875, has been surrendered.

14 November 1876.

Isaac Ashe,
Resident Physician, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 35.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-heads, viz.:
   C.—Tobacco.
   D.—Clothing Patients and Uniforms.
   F.—Escort and Conveyance.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 153 *l.* 19 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£. s. d.
Grant	5,950 – –
Expenditure	5,796 – 5
Net Surplus	£. 153 19 7

VOTE 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers	420 – –	420 – –	—	—
B.—Process Servers, Civil Bill Courts	8,300 – –	8,360 10 –	– – –	60 10 –
C.—Judges of Civil Bill Courts	7,300 – –	7,276 7 5	23 12 7	—
D.—Clerks of the Peace	1,770 – –	1,765 2 1	4 17 11	—
MAGISTRATES:				
E.—Salaries	39,600 – –	39,317 11 8	282 8 4	—
F.—Personal and Travelling Expenses	4,500 – –	3,869 8 5	630 11 7	—
G.—Allowances	7,876 – –	7,723 18 10	152 1 2	—
£.	69,766 – –	68,732 18 5	1,093 11 7	60 10 –
Deduct Deficit			60 10 –	
Net Surplus to be surrendered £.			1,033 1 7	

Estimated Amount of Extra Receipts payable to Exchequer — — — — — —
Amount of Extra Receipts realised in the year 1875–76, and paid over to Exchequer — —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The Accounts sent in by the Commissioners of Inland Revenue amounted in the whole to 8,360 *l.* 10 *s.*

C.
D.
E. } Vacancies.
F.
G.

The Surplus of 232 *l.* 15 *s.* 9 *d.*, shown on the Account of the Vote "Miscellaneous Legal Charges, Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head B., "Process Servers, Civil Bill Courts," has exceeded the amount included in the Estimate. Excess.

2. There being no Note to this effect in the Account nor in the Estimate, I have to observe that, in addition to a sum of 100 *l.* per annum paid to him in respect of remuneration for additional duties under the Landlord and Tenant (Ireland) Act, 1870, included under Sub-head C. of this Vote, Mr. Elrington receives a Salary of 177 *l.* 11 *s.* 8 *d.* as Queen's Advocate, which is paid out of the Vote for Law Charges and Criminal Prosecutions, Ireland, and a Salary of 700 *l.* per annum as a Judge of Civil Bill Courts, which is charged on the Consolidated Fund. Additions to Salary.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 1,033 *l.* 1 *s.* 7 *d.*, which will have to be surrendered to the Exchequer. Net Surplus.

	£.	*s.*	*d.*
Grant	69,766	–	–
Expenditure	68,732	18	5
Net Surplus	£. 1,033	1	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class III. has fallen short of the Grants for the Year 1875–76.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 66,778 *l.* 1 *s.* 1 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts, Payable to the Exchequer. Estimated.	Extra Receipts, Payable to the Exchequer. Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England	58,646	55,679 9 9	2,966 10 3	—	5,000 – –	5,784 13 10
2	Criminal Prosecutions, Sheriffs' Expenses, &c.	185,079	182,444 3 8	2,634 16 4	—	20 – –	57 6 –
3	Court of Chancery, England	173,079	171,372 4 4	1,706 15 8	—	28,000 – –	37,330 10 3
4	Common Law Courts, England	61,926	59,519 19 4	2,406 – 8	—	3,000 – –	4,113 7 2
5	London Bankruptcy Court	51,535	43,756 2 10	7,778 17 2	—	5,000 – –	6,477 6 7
6	County Courts	399,658	412,476 9 8	—	12,818 9 8	335,000 – –	370,849 13 –
7	Courts of Probate and Divorce	91,686	90,679 14 3	1,006 5 9	—	—	—
8	Admiralty Court Registry	12,242	12,399 19 9	—	157 19 9	700 – –	800 10 –
9	Land Registry Office	5,398	5,420 – 2	—	22 – 2	6 – –	6 – 9
10	Police Courts, London and Sheerness	14,074	13,788 12 6	285 7 6	—	9,500 – –	9,966 18 4
11	Metropolitan Police	410,395	398,704 8 5	11,690 11 7	—	—	—
12	Police, Counties and Boroughs, Great Britain	794,850	792,539 5 3	2,310 14 9	—	—	—
13	Convict Establishments in England and the Colonies	447,027	450,050 – 4	—	3,023 – 4	6,000 – –	20,045 17 11
14	County Prisons, &c., Great Britain	101,490	100,413 16 2	1,076 3 10	—	—	18 12 –
15	Reformatory and Industrial Schools, Great Britain	229,527	228,160 4 –	1,366 16 –	—	13,000 – –	19,466 1 10
16	Broadmoor Criminal Lunatic Asylum, England	30,258	29,353 9 5	904 10 7	—	5,650 – –	7,337 19 7
17	Miscellaneous Legal Charges, England	18,690	18,690 – –	—	—	—	—
18	Criminal Proceedings, Scotland	68,405	62,477 1 1	5,927 18 11	—	—	1 2 9
19	Courts of Law and Justice, Scotland	58,996	55,743 6 –	3,252 14 –	—	19,000 – –	20,773 14 7
20	Register House Departments, Edinburgh	31,816	31,798 9 –	17 11 –	—	900 – –	166 7 5
21	Prisons and Judicial Statistics, Scotland	24,621	23,116 15 6	1,504 4 6	—	4,000 – –	4,314 1 11
22	Law Charges and Criminal Prosecutions, Ireland	78,153	84,581 16 2	—	6,428 16 2	—	—
23	Court of Chancery, Ireland	43,651	41,873 8 –	1,777 12 –	—	—	—
24	Common Law Courts, Ireland	27,440	27,937 3 11	—	497 3 11	5 – –	7 – 1
25	Court of Bankruptcy, Ireland	9,335	9,439 10 5	—	104 10 5	900 – –	995 10 4
26	Landed Estates Court, Ireland	12,481	12,193 1 6	287 18 6	—	5,500 – –	6,573 10 5
27	Court of Probate, Ireland	11,623	11,249 4 4	373 15 8	—	—	—
28	Admiralty Court Registry, Ireland	1,705	1,668 15 7	36 4 5	—	—	—
29	Registry of Deeds, Ireland	18,767	18,741 19 1	25 – 11	—	—	—
30	Registry of Judgments, Ireland	3,153	3,065 14 3	87 5 9	—	—	—
31	Dublin Metropolitan Police	135,118	132 032 – 1	3,085 19 11	—	46,000 – –	53,904 12 10
32	Constabulary of Ireland	1,073,037	1,038,473 – 3	34,563 19 9	—	45,000 – –	37,676 7 5
33	Government Prisons, &c., Ireland	41,000	39,508 4 6	1,491 15 6	—	1,800 – –	2,103 8 7
34	County Prisons and Reformatories, Ireland	90,221	90,143 10 7	77 9 5	—	1,080 – –	1,089 9 1
35	Dundrum Criminal Lunatic Asylum, Ireland	5,950	5,796 – 5	153 19 7	—	—	81 14 3
36	Miscellaneous Legal Charges, Ireland	69,766	68,732 18 5	1,033 1 7	—	—	—
	TOTAL £.	4,890,798	4,824,019 18 11	89,830 1 6	23,052 – 5	535,061 – –	609,921 16 11
				NET SURPLUS £. 66,778. 1. 1.		More than Estimated £. 74,860. 16. 11.	

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1877.

CIVIL SERVICE ACCOUNTS.

1875–76.

CLASS IV.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, ENGLAND and WALES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London:				
A.—Salaries	47,827 – –	48,464 14 5	– –	637 14 5
B.—Incidental Expenses	1,190 – –	1,147 19 8	42 – 4	—
Inspection:				
C.—Salaries	55,640 – –	54,740 10 8	899 9 4	—
D.—Travelling Allowances	34,937 – –	35,696 16 4	– –	759 16 4
ELEMENTARY SCHOOLS:				
E.—Pensions to Teachers	430 – –	711 17 10	– –	281 17 10
F.—Annual Grants for Day and Evening Scholars	1,269,239 – –	1,272,495 14 4	– –	3,256 14 4
G.—Grants to School Boards, under Act 33 & 34 Vict. c. 75, s. 97	600 – –	384 16 4	215 3 8	—
H.—Building and Furnishing of School Premises	36,000 – –	19,196 5 9	16,803 14 3	—
TRAINING COLLEGES:				
I.—Annual Grants	95,000 – –	96,367 10 3	– –	1,367 10 3
K.—Organisation of Districts, &c., under Act 33 & 34 Vict. c. 75	7,700 – –	3,404 12 4	4,295 7 8	—
£.	1,548,563 – –	1,532,610 17 11	22,255 15 3	6,303 13 2
Deduct Deficit			6,303 13 2	
Net Surplus to be surrendered £.			15,952 2 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	300 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	334 14 9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess was caused, in part, by payment of a special gratuity of 500*l.* to the Secretary of the Education Department, "in recognition of the services rendered by him to the public in the superintendence of the South Kensington Museum, with no additional assistance or remuneration, while the question of the arrangements to be made upon the retirement of Sir H. Cole was under discussion;" and, in part, by the employment of a greater number of writers than had been estimated for.

B.—Casual difference between estimate and expenditure.

C.—This Saving is due to the number of Inspectors' Assistants employed throughout the year having been less than the number on which the Estimate was based, and to the retirement of a senior Inspector, whose successor received the lower rate of emolument allowed to an Inspector upon appointment.

D.—This Excess is due to an under-estimate of the actual expenses of locomotion of Her Majesty's Inspectors.

The large increase in the number of schools inspected, and the number of visits made by the Inspectors to schools without notice, caused the average charge for travelling to be higher than in previous years.

E.—This Excess was caused by the payment of gratuities to teachers, awarded under a Minute of the Committee of Council (now embodied in Article 118 of the Code of 1876) (passed 16th July 1875), after the Estimates were sent in.

F.—This Excess is due to the rate of grant earned per day scholar having exceeded the estimated rate by 3½*d.*

The Estimate provided for payments on 2,004,670 day scholars in average attendance at 12*s.* 5½*d.* per head. The actual number of scholars in average attendance at the schools to which grants were paid was 1,963,427, and the rate earned, 12*s.* 9*d.*; thus whilst the average number of scholars in attendance fell short of the estimated number, the rate of grant earned exceeded the Estimate, the net result being a small deficiency upon the Sub-head of the Vote.

G.—No data exist for an accurate estimate of the grants to be claimed in any one year under Section 97 of the Elementary Education Act of 1870.

The Estimate for 1876–77 is 100*l.* less than the Estimate for 1875–76.

H.—The Estimate under this heading was framed so as to include the whole of the outstanding grants for building and furnishing of school premises, which should have been claimed in the financial year 1875–76, but in several instances the promoters declined to proceed with the erection of the schools, and withdrew their claims for grants.

To the withdrawals of claims, and to the delay in building schools, caused by the severity of the winter, and the consequent delay in claiming the grants awarded, must be attributed the Saving upon this Sub-head.

I.—This Excess was caused by an increase in the cost of tuition and other expenses of instruction, which had not been foreseen.

K.—The number of notices as to the school supply of districts published during the financial year fell short of the number fixed by the Estimate, and hence a Saving of nearly 3,000*l.* occurred in advertising the publication of such notices.

There was a further Saving upon the salaries of Inspectors of Returns temporarily employed, a large number of cases having been settled by correspondence, which rendered the visit of an Inspector unnecessary.

The Surplus of 105*l.* 0*s.* 7*d.*, shown upon the Account of the Vote "Public Education, England and Wales," for the year ended 31st March 1875, has been surrendered.

Education Department,
25 November 1876.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

I.—EXPENDITURE in excess of the Estimates has been incurred under the following Sub-Heads:—

ADMINISTRATION:

Office in London:

A.—Salaries.

Inspection:

D.—Travelling Allowances.

ELEMENTARY SCHOOLS:

E.—Pensions to Teachers.

F.—Annual Grants for Day and Evening Scholars.

TRAINING COLLEGES:

I.—Annual Grants.

Sub-head A.

2. Sub-Head A. It will be seen from the explanation of the Excess of Expenditure under the Sub-Head A., that the Secretary of the Education Department received a gratuity of 500 *l.* for services rendered to the Science and Art Department. This payment it appears to me should have been charged to the Vote for the Department of Science and Art, which reaped the benefit of the services in question, and not to the Vote for the Education Department.

Sub-head C.

3. Sub-Head C. Under this Sub-head is included a payment of 1 *l.* 1 *s.* to an Inspector of Schools, who had not complied with the terms of the Treasury Letter of the 10th January 1872, by remaining until the examination was completed.

I am consequently unable to admit this payment as a charge against the Vote.

Sub-head F.

4. Sub-Head F. I have to observe that a few Grants to uninspected schools of a kind similar to those to which I drew attention in my Reports on the Appropriation Accounts for England and Wales, and for Scotland, for the year 1874–75, appear likewise as charges against these Votes for this year.

Having reference to the Report of the Committee of Public Accounts of 24th March 1876, and to the terms of the Treasury Letter addressed to the Secretary of the Education Department (included in the Treasury Minute of 15th September 1876), giving directions for carrying out the recommendations of the Committee, and stating that in no case should any Grant be made to an uninspected school, without the sanction of the Treasury, I presume that in future these payments will be submitted for Treasury sanction; in the present instance, I have admitted the payments without further question, the direction above referred to having been given subsequently.

Extended Audit.

A. to E.

5. I beg to call attention to the accompanying correspondence on the subject of an extended Audit of the Accounts of the Education Votes.

I regret that the delay which has occurred in the settlement of the question as to the subjection of these Accounts to a more detailed examination than has hitherto been possible, from the manner in which the Accounts have been rendered to this Department, compels me to give my certificate thereto with a greater degree of reserve than I could desire.

I hope (although the last communication from the Education Department conveys no assurance to that effect) that, under the arrangements referred to in the correspondence, I may be enabled in future to give to these Accounts the examination which I consider they require, and which, owing to the form in which they are at present rendered, has been hitherto impracticable.

Amended Net Surplus.

6. The deduction of the amount referred to in paragraph 3 of this Report will make the Surplus under Sub-head C., 900 *l.* 10 *s.* 4 *d.*, instead of 899 *l.* 9 *s.* 4 *d.*, and the Net Surplus to be surrendered, 15,953 *l.* 3 *s.* 1 *d.*, instead of 15,952 *l.* 2 *s.* 1 *d.*, as shown by the Account.

	£.	s.	d.
Grant - - - - - - - - - -	1,548,563	-	-
Expenditure - - - - - - - -	1,532,609	16	11
Net Surplus - - - - £.	15,953	3	1

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(13,040.)

Treasury Chambers, 14 January 1876.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that the Education Committee of the Privy Council have communicated to this Board your letter of the 24th April last, asking that certain documents, which, under the arrangement concluded in 1868, you have not hitherto required, should be furnished to you henceforth in support of expenditure on Public Education in Great Britain.

Their Lordships of the Education Department have pointed out that the cost of preparing copies of these documents would be considerable, and must necessitate an addition to the staff of clerks and copyists employed in their Department.

I am to state that my Lords have carefully considered the correspondence which has passed between you and the Lords of the Committee. They are anxious on every occasion to give full effect to the Exchequer and Audit Act, and for that purpose they impress upon all Public Accountants the necessity of furnishing you with all such information as you may think it your duty to demand.

At the same time, they are bound to watch carefully the growth of public expenditure, and to check as far as possible creation or duplication of work, unless the necessity for it is clearly established. They would wish, therefore, before they direct the Education Department to comply with your request, that the extent of the more detailed examination which you propose to apply to the Education Votes Account, and the necessity of it, may be ascertained, and its cost to your own Department and to the Education Department approximately estimated.

In making these remarks, my Lords wish it to be understood that they do not for a moment pretend to prescribe to you the nature of the examination which you in your discretion think indispensable to your certificate. They are merely anxious to consider with you the meaning and extent of the change proposed; for it might be a question whether these Votes should not be gazetted into Schedule B., if you should find that, while they remain in Schedule A., you cannot dispense with a minute and extended examination of them at largely increased cost.

I am to ask whether you would see any objection to deputing two of your most experienced officers to confer with Sir Francis Sandford, and visit the Education Office, with the view of arriving at a full understanding of the question which is at issue.

I am, &c.

The Comptroller and Auditor General. (signed) *R. R. W. Lingen.*

(B.)

(80.)

Exchequer and Audit Department, Somerset House, London, W.C., 8 February 1876.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 14th ultimo, in which you state that the Lords Commissioners of Her Majesty's Treasury, before they direct the Education Department to comply with the request of the Comptroller and Auditor General for certain documents connected with the Account of the Education Vote, wish that the extent of the more detailed examination which it is proposed to apply to the Education Votes Account, and the necessity of it, may be ascertained, and its cost to this Department and to the Education Office approximately estimated.

It is further suggested that a conference should take place between two officers of this Department and Sir Francis Sandford at the Education Department, with a view of arriving at a full understanding of the question which is at issue.

In reply, I am to acquaint you, for their Lordships' information, that, in accordance with this request, the Assistant Comptroller and Auditor, accompanied by Mr. Goodwyn, a principal clerk of this Department, has had an interview with Sir Francis Sandford at the Education Department, and, after a discussion of the subject, made to him, on behalf of the Comptroller and Auditor General, the following proposal which appeared calculated to effect the object which the Comptroller and Auditor General deemed essentials with the smallest cost to the public, and without, he trusts, involving any immediate increase to the staff of either Department.

The proposal is as follows:

1. That the demand for the transmission of copies of certain documents not hitherto supplied should be withdrawn.
2. That three or four officers of the Comptroller and Auditor General should have a room assigned to them in the Education Office in which to conduct a local examination of the account, at least, so far as regards new matter.
3. That the Education Department should hand over to these officers, at such times and in such manner as may be arranged between the Departments, all the documents, without reserve, which are included in the files or portfolios on which the grants to the schools, training colleges, &c., are said to be "built up."

To this proposal Sir Francis Sandford was understood to offer no objection on the part of the Education Department, although giving no affirmative answer till the matter had been submitted to the Treasury.

It does not seem necessary for the Comptroller and Auditor General to trouble their Lordships with any further explanation of the proposal, which is simply intended, by means of a local examination, to obviate any increase of expense to the Education Department, by rendering unnecessary any additional labour in copying.

Their Lordships are aware of the strong objections which the Comptroller and Auditor General has always felt to undertake local examinations, and they will understand that he would not have consented to it in this case, had it not appeared to him that the circumstances were such as to justify it.

The Comptroller and Auditor General is unwilling to enter into further detail at present, with a view of justifying the opinion which he entertains of the necessity for a more detailed examination of these accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

accounts. Their Lordships will, no doubt, admit that this is a question which must, in the main, rest with the Comptroller and Auditor General, who is required to certify to the correctness of the account, and he feels sure that he should not have to appeal to their Lordships in vain for so small an increase to his establishment as three or four examiners for this purpose, if experience were to prove it impossible for him to continue the arrangements he now proposes to make for attempting the examination without any addition to the numbers of his Department.

Although the Comptroller and Auditor General trusts that by means of the abeve proposal it may be no longer necessary to enter fully into the question as one having a practical bearing, still he cannot but express the regret with which he has observed that their Lordships seemed to contemplate the placing of these important accounts in Schedule B., of the Exchequer and Audit Act, as an alternative preferable to increasing the expenditure at present incurred in their examination. It seems to the Comptroller and Auditor General, apart from the misfortune of taking what he conceives would be a retrograde step in the audit of public accounts, that it is a very doubtful matter whether, with the interpretation given by the law officers of the Crown to the 29th Section of the Exchequer and Audit Act, the placing of accounts in Schedule B., for the purpose of withdrawing them from the more extended examination which he deems it requisite to give, could relieve the Comptroller and Auditor General from responsibility, or indeed, at all justify him in giving a satisfactory certificate to an account upon a partial examination.

In conclusion, I am to add that the Comptroller and Auditor General hopes that their Lordships will authorise the Education Department to make such arrangements as will enable the detailed examination of this account to be commenced from the 1st April next.

I have, &c.

To R. R. W. Lingen, Esq., C.B. (signed) *H. Treherne.*

(C.)

(14,719—76.)

Sir, Treasury, 26 December 1876.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that, having given their careful attention to the correspondence which has passed between the Education Department, yourself, and this Board, on the subject of an extended audit of the accounts of the former Department, my Lords are satisfied to adopt your opinion that you should have the means of undertaking a more detailed examination of those accounts.

My Lords are glad to learn from Mr. Treherne's letter of the 8th of February last, that you are willing to undertake a local examination of the accounts; they have, therefore, to request that you will again communicate with Sir F. Sandford with a view to making such arrangements as may be required for the purpose in question.

I enclose herewith a copy of the letter which my Lords have caused to be addressed to the Education Department on this subject.

C. 1.

I am, &c.

The Comptroller and Auditor General. (signed) *R. R. W. Lingen.*

(C. 1.)

(4726/76.)

Sir, 26 December 1876.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to inform the Lords of the Committee of Privy Council on Education that, after a careful review of your letter of the 16th March last, and of the correspondence leading up to it, my Lords have come to the conclusion that there are no sufficient grounds for refusing to accept the proposals contained in the Comptroller and Auditor General's letter of the 8th of February last for a more detailed examination than he has hitherto been enabled to make, of the authorities and vouchers for payments out of the Votes for Public Education in Great Britain.

It is impossible that the Education Department should remain an exception to the rules which are applied to the other great spending departments of the State. Parliament has to be assured by the certificate of an independent auditor that the money voted has been appropriated as voted, *i.e.*, that the prescribed object, amount, authority, and condition of each payment have all been observed.

My Lords would, of course, regret to see, and, so far as their concurrence might be necessary, would decline to concur in any unnecessary repetition of work, as involving unnecessary expenditure.

At the same time, it is not easy to limit beforehand the discretion of an auditor with whom it rests to certify to the House of Commons whether or not he is satisfied with the results of his examination.

It is evident that every reasonable facility should be afforded to such an auditor, and that he would only fail to be supported by the House of Commons, on whose behalf he examines, and for whose information he reports, in the event of his insisting upon something unreasonable.

My Lords cannot but regard the Comptroller and Auditor General's letter of the 8th February last, as evidence on his part of the utmost readiness to adapt his proceedings, so far as his duty will permit, to the peculiarities of the administration which the Education Department has to conduct.

My Lords feel confident that when he is met, as they are sure he will be, in the same practical spirit by the Education Department, means will be found of reconciling, without serious hinderance and without undue cost, the dispatch of the business of that Department with an effectively searching audit.

A copy of this letter has been sent to the Comptroller and Auditor General for his information, and I am to request that you will move the Lords of the Committee of Privy Council on Education to give the necessary instructions for enabling him to act upon it.

I am, &c.

Sir F. Sandford, C.B. (signed) *R. R. W. Lingen.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

(D.)

(37.)

Exchequer and Audit Department, Somerset House,
London, W.C., 5 January 1877.

Sir,

THE Lords of the Committee of Privy Council on Education have, no doubt, had under their consideration the correspondence which has taken place on the subject of a more detailed audit by the Comptroller and Auditor General, of the Accounts of the Votes for Public Education, Great Britain, and have had reported to them the result of the interview on the subject between yourself and the Assistant Comptroller and Auditor, on the 3rd of February last. The proposals made at that interview were submitted for the concurrence of the Lords of the Treasury in a letter from this Department, of 8th February 1876 (a copy of which letter is herewith transmitted). *See B.*

The reply of the Treasury to this letter was received in this Department on the 27th ultimo, and contained a request that the Comptroller and Auditor General should again communicate with you with a view of making such arrangements as may be required for the purpose of enabling the officers of the Comptroller and Auditor General to undertake locally a more detailed examination of the Accounts of the Education Department.

Under these circumstances the Comptroller and Auditor General has to request that you will move their Lordships of the Committee of Council on Education to give instructions that the necessary accommodation (consisting of two rooms) may be supplied at the Education Office for the officers of this Department who will be entrusted with the duties in question, at as early a date as may be convenient.

I have, &c.
(signed) *H. Treherne.*

Sir F. Sandford, C.B.,
&c. &c. &c.

(E.)

(77/413. B.)

Education Department, Whitehall, London, S.W.,
8 January 1877.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 5th instant (No. 37).

The correspondence therein referred to, and a recent letter from the Treasury on the subject, have been submitted to the Head of the Department, whose decision has not yet been communicated to me.

I have, &c.
(signed) *F. R. Sandford.*

The Comptroller and Auditor General,
Exchequer and Audit Department,
Somerset House, W.C.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ADMINISTRATION of SCIENCE and ART DEPARTMENT:				
A.—1. Salaries of Staff	4,959 – –	*4,971 3 7	– –	12 3 7
SCHOOLS of SCIENCE and ART:				
B.—1 Science	40,500 – –	42,526 15 4	– –	2,026 15 4
2. Salaries of National Art Training School	2,100 – –	1,640 9 11	459 10 1	—
3. Maintenance of Students	2,650 – –	2,476 17 –	173 3 –	—
4. Public Elementary Schools	17,400 – –	17,666 15 –	– –	266 15 –
5. Artizans attending Night Classes	17,700 – –	17,471 2 10	228 17 2	—
6. National Scholarships, &c.	1,600 – –	1,371 5 –	228 15 –	—
7. Local Secretaries	1,300 – –	1,260 19 1	39 – 11	—
8. Preparation of Papers, &c., for Examinations.	6,750 – –	6,122 8 –	627 12 –	—
9. Inspection and Examination	12,794 – –	12,792 4 8	1 15 4	—
10. Local Committees	4,300 – –	4,408 14 6	– –	108 14 6
11. Prizes	8,150 – –	8,203 17 1	– –	53 17 1
12. Scholarships	750 – –	745 – –	5 – –	—
13. Grants for Examples	5,400 – –	5,153 1 8	246 18 4	—
14. Building Grants	1,500 – –	864 – –	636 – –	—
EXPENSES of PURCHASES, CIRCULATION, &c.:				
C.—1. Salaries	1,487 – –	1,215 12 11	271 7 1	—
2. Science Divisions	1,500 – –	1,480 14 –	19 6 –	—
3. Works of Art	10,000 – –	10,798 18 8	– –	798 18 8
4. Reproductions of Works of Art	2,500 – –	1,852 17 –	647 3 –	—
5. Hire of Specimens	400 – –	94 – 10	305 19 2	—
6. Photographing Art Objects	1,250 – –	1,238 18 2	11 1 10	—
7. Specimens	400 – –	398 11 –	1 9 –	—
8. Exchange of Works	200 – –	195 3 11	4 16 1	—
9. Art Library	2,500 – –	2,503 12 11	– –	3 12 11
10. Preparation, &c., of Catalogues	2,000 – –	1,994 3 4	5 16 8	—
11. Carriage, Materials, &c.	2,500 – –	2,215 6 9	284 13 3	—
SOUTH KENSINGTON MUSEUM:				
D.—1. Salaries	6,889 – –	6,680 8 7	208 11 5	—
2. Occasional Professional Assistance	600 – –	1,317 10 6	– –	717 10 6
3. Police	6,630 – –	6,342 5 5	287 14 7	—
4. Furniture, Fittings, and Materials	5,700 – –	5,697 6 2	2 13 10	—
5. Artizans, Cleaners, Labourers, &c.	9,100 – –	9,217 12 1	– –	117 12 1
6. Heating and Lighting	10,100 – –	10,084 12 –	15 8 –	—
SERVICES common to the SEVERAL DIVISIONS:				
E.—1. Temporary Clerks, Assistants, &c.	9,488 – –	9,124 8 11	363 11 1	—
2. Attendants and Messengers, &c.	10,500 – –	11,408 13 –	– –	908 13 –
3. Travelling	8,250 – –	8,986 8 2	– –	736 8 2
4. Incidental Expenses	1,200 – –	1,091 4 2	108 15 10	—
Carried forward £.	221,047 – –	221,613 2 2	5,184 18 8	5,751 – 10

* In this Expenditure is included the sum of 10 *l.*, granted for the first time by the Treasury, to cover the risk of loss in making cash payments at South Kensington. Of this amount, 8 *l.* 10 *s.* 7 *d.* was applied to make good the recorded losses during the year 1875 76, and the balance, 1 *l.* 9 *s.* 5 *d.*, in diminution of the losses incurred since 1871. The number of cash payments made in 1875-76 was 30,500, and they amounted to 39,463 *l.* 2 *s.* 10 *d.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	221,047 – –	221,613 2 2	5,184 18 8	5,751 10
BRANCH MUSEUM, BETHNAL GREEN:				
F.—1. Salaries and Wages	2,530 – –	2,314 4 2	215 15 10	—
2. Travelling	120 – –	180 15 6	–	60 15 6
3. Incidental Expenses	100 – –	150 14 2	–	50 14 2
4. Police	1,750 – –	1,872 10 2	–	122 10 2
5. Furniture, Fittings, Materials, &c.	1,450 – –	1,447 – –	3 – –	—
6. Heating and Lighting	1,225 – –	1,081 16 1	143 3 11	—
7. House Rent	150 – –	145 – –	5 – –	—
SCHOOL of MINES, and the GEOLOGICAL MUSEUM, JERMYN STREET:				
G.—1. Salaries and Wages	5,040 – –	4,690 10 –	349 10 –	—
2. Police	430 – –	427 3 4	2 16 8	—
3. Purchase of Specimens, Models, Books	1,500 – –	1,497 5 6	2 14 6	—
4. Prizes and Scholarships	650 – –	523 8 –	126 12 –	—
5. Furniture, Fittings, &c.	400 – –	321 19 5	78 – 7	—
6. Heating and Lighting	550 – –	555 14 2	–	5 14 2
7. Travelling	150 – –	143 14 6	6 5 6	—
8. Incidental Expenses	350 – –	256 6 10	93 13 2	—
EDINBURGH MUSEUM:				
H.—1. Salaries and Wages	3,924 – –	3,856 7 1	67 12 11	—
2. Occasional Assistance	300 – –	219 2 4	80 17 8	—
3. Police	650 – –	632 17 7	17 2 5	—
4. Purchase of Specimens, Books, Reproductions, &c.	2,000 – –	2,001 6 7	–	1 6 7
5. Fittings, Furniture, Glass Cases, &c.	2,835 – –	3,084 3 8	–	249 3 8
6. Cleaning and Materials	200 – –	182 13 –	17 7 –	—
7. Travelling	200 – –	155 16 8	44 3 4	—
8. Incidental Expenses	300 – –	140 4 7	159 15 5	—
9. University Typical Collections	100 – –	–	100 – –	—
ROYAL DUBLIN SOCIETY:				
I.—1. Salaries and Wages	1,443 – –	1,429 19 4	13 – 8	—
2. Incidental Expenses	380 – –	354 10 5	25 9 7	—
BOTANIC GARDENS (DUBLIN):				
J.—1. Salaries and Wages	1,674 – –	1,630 19 5	43 – 7	—
2. Incidental Expenses, Purchase of Plants, &c.	550 – –	547 13 3	2 6 9	—
LEINSTER LAWN (DUBLIN):				
K.—1. Wages	200 – –	200 – –	—	—
MUSEUM of NATURAL HISTORY (DUBLIN):				
L.—1. Salaries and Wages	1,097 – –	1,104 6 7	–	7 6 7
2. Purchase of Specimens	580 – –	580 – –	—	—
3. Incidental Expenses	15 – –	15 – –	—	—
4. Police	25 – –	24 4 9	– 15 3	—
Carried forward £.	253,915 – –	253,380 9 3	6,783 2 5	6,248 11 8

Civil Service Estimates—Class IV.—*continued.*

Vote 2.—Science and Art Department for the United Kingdom—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	253,915 – –	253,380 9 3	6,783 2 5	6,248 11 8
Library (Dublin):				
M.—1. Salaries and Wages - - - - - -	757 – –	722 4 3	34 15 9	—
2. Purchase of Books - - - - - -	700 – –	700 9 6	- -	– 9 6
3. Index Catalogue - - - - -	100 – –	80 2 11	19 17 1	—
4. Incidental Expenses - - - - -	20 – –	9 1 4	10 18 8	—
Royal College of Science (Dublin):				
N.—1. Salaries and Wages - - - - - -	4,580 – –	4,544 4 4	35 15 8	—
2. Purchase of Specimens, Books, Apparatus, &c.	900 – –	1,151 17 11	- -	251 17 11
3. Laboratories - - - - - - -	100 – –	99 19 6	– – 6	—
4. Prizes and Scholarships, and Examinations	900 – –	821 1 –	78 19 –	—
5. Incidental Expenses - - - - -	413 – –	272 15 3	140 4 9	—
Royal Hibernian Academy:				
O.—Grant in Aid - - - - - - - -	300 – –	300 – –	—	—
Royal Zoological Society of Ireland:				
P.—Grant in Aid - - - - - - - -	500 – –	500 – –	—	—
Geological Survey of the United Kingdom:				
England:				
Q.—1. Salaries - - - - - - - - -	11,747 – –	11,384 6 –	362 14 –	—
2. Travelling - - - - - - - -	1,600 – –	1,593 18 9	6 1 3	—
3. Incidental Expenses - - - - -	250 – –	298 – 5	- -	48 – 5
Scotland:				
4. Salaries - - - - - - - - -	3,168 – –	3,032 7 7	135 12 5	—
5. Travelling - - - - - - - -	450 – –	465 12 1	- -	15 12 1
6. Incidental Expenses - - - - -	220 – –	216 16 9	3 3 3	—
Ireland:				
7. Salaries - - - - - - - - -	4,462 – –	4,461 18 10	– 1 2	—
8. Travelling - - - - - - - -	1,000 – –	1,060 3 4	- -	60 3 4
9. Incidental Expenses - - - - -	170 – –	139 7 8	30 12 4	—
£.	286,252 – –	285,234 16 8	7,641 18 3	6,624 14 11
Deduct Deficit - - - - - -			6,624 14 11	
Net Surplus to be surrendered - - - £.			1,017 3 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer, 1875–76 - - - -	4,000 – –
Net Amount of Extra Receipts realised during 1875–76, and paid over to the Exchequer -	4,064 2 2

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—This excess was caused by extra remuneration having been given to certain officers for various duties.

B. 1.—This excess was caused by the impracticability of estimating with precision the results of the examinations.

B. 2.—This saving was caused by vacancies occasioned by death, and consequent re-organization of the teaching staff

B. 3.—This saving was caused by decorative work to be executed by the students (estimated for) not having been done.

B. 4.—Casual excess.

B. 5.—Casual saving.

B. 6.—This saving was caused by the increase in the results in Training Colleges falling short of that expected.

B. 7.—Casual saving.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

B. 8.—This saving was caused by a less number of students being examined than were estimated for, the Estimates being based on the number of classes in November.

B. 9.—Casual saving.

B. 10.—This excess was caused by its having been found advisable to appoint a larger number of Special Local Secretaries.

B. 11.—Casual excess.

B. 12.—Casual saving.

B. 13.—This saving was caused by the local contributions to which this aid is given falling short of the amount anticipated.

B. 14.—This saving was caused by several schools having been unable to complete their buildings, or fulfil the requisite conditions.

C. 1.—This saving was caused by the services of the Provisional Superintendent for preparation of examples not having been required to the extent anticipated, and from a vacancy on the Staff.

C. 2.—Casual saving.

C. 3.—This excess was caused by the acquisition of an important collection at the close of the year.

C. 4.—This saving was caused partly by reproductions not having been carried out to the extent anticipated, and partly from the opportunity having been taken in the previous year of the Moulders being at Edinburgh to have casts taken. (*See* Explanation of Excess on this Sub-head for 1874–75.)

C. 5.—This saving was caused by fewer specimens having been obtained on hire than were estimated for.

C. 6.—Casual saving.

C. 7.—Casual saving.

C. 8.—Casual saving.

C. 9.—Casual excess.

C. 10.—Casual saving.

C. 11.—This saving was caused by the charges for carriage, &c. being less than anticipated.

D. 1.—This saving was caused by the absence of the Director, during a part of the year, as British Commissioner for the Philadelphia Exhibition.

D. 2.—This excess was caused by the necessity of employing a larger amount of professional assistance than had been anticipated.

D. 3.—Casual saving.

D. 4.—Casual saving.

D. 5.—This excess was caused by 53 pay days occurring in the year, 52 only having been estimated for.

D. 6.—Casual saving.

E. 1.—This saving was caused by some of the Technical and Special Assistants having been engaged on duties which were chargeable to other Sub-heads.

E. 2.—This excess was caused by more attendants being required for the circulating and other collections, and from the wages for 52 weeks having been estimated for in lieu of 53.

E. 3.—This excess was caused by more School Inspections and more circulation of collections than had been estimated for. Also by the preliminary arrangements for the Exhibition of Scientific Apparatus.

E. 4.—Casual saving.

F. 1.—This saving was caused by the removal of Sir Richard Wallace's collection, and from the non-execution of certain work in connection with a proposed Reading and Lecture Room.

F. 2.—This excess was caused by more frequent communication between South Kensington and Bethnal Green having been necessary owing to the removal of Sir Richard Wallace's collection.

F. 3.—This excess was due to the same cause as under F. 2.

F. 4.—Casual excess.

F. 5.—Casual saving.

F. 6.—This saving was caused by the consumption of Gas not having been so great as was estimated, in consequence of the department having been unable to give certain evening Lectures contemplated when the Estimates were framed.

F. 7.—This saving was caused by the non-payment of a portion of the rent during the financial year.

G. 1.—This saving was caused by a vacancy on the Staff.

G. 2.—Casual saving.

G. 3.—Casual saving.

G. 4.—This saving was caused by some of the Royal Exhibitioners not having availed themselves of the full amount of Laboratory practice to which they were entitled.

G. 5.—This saving was caused by certain fittings not having been completed within the financial year.

G. 6.—Casual excess.

G. 7.—Casual saving.

G. 8.—Casual saving.

H. 1.—This saving was caused from scientific assistance not having been required to the extent anticipated.

H. 2.—Same observation.

H. 3.—Casual saving.

H. 4.—Casual excess.

H. 5.—This excess was caused by more fittings having been required than were anticipated.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

H. 6.—Casual saving.
H. 7.—This saving was due to the absence of the Director, during part of the year, while engaged as Commissioner for the British Section of the Philadelphia Exhibition.
H. 8.—Casual saving.
H. 9.—The authorities of the University again failed to acquire objects for this collection.
I. 1.—Casual saving.
I. 2.—This saving was caused by the cost of advertisements not having been so heavy as was anticipated.
J. 1.—This saving was caused from its having been found unnecessary to keep the Staff up to the full number of Labourers allowed during the winter months.
J. 2.—Casual saving.
K.—No observation.
L. 1.—Casual excess.
L. 2.—No observation
L. 3.—No observation.
L. 4.—Casual saving.
M. 1.—This saving was caused by the pay of the temporary Librarian having been less than that taken for a permanent officer.
M. 2.—Casual excess.
M. 3.—This saving was caused by the difficulty of the work retarding its progress.
M. 4.—Casual saving.
N. 1.—Casual saving.
N. 2.—This excess was caused by extra apparatus, &c. being required for the new Physical Laboratory.
N. 3.—Casual saving.
N. 4.—This saving was caused by Scholarships having been vacant.
N. 5.—Casual saving.
O.—No observation.
P.—No observation.
Q. 1.—This saving was caused by vacancies on the staff.
Q. 2.—Casual saving.
Q. 3.—Casual excess.
Q. 4.—This saving was caused by a vacancy on the staff.
Q. 5.—Casual excess.
Q. 6.—Casual saving.
Q. 7.—Casual saving.
Q. 8.—This excess was caused by the Surveyors having been stationed in very inaccessible parts of the country.
Q. 9.—Casual saving.

The Surplus of 15,532*l.* 12 *s.* 8*d.*, shown upon the Account of the Vote "Science and Art Department" for the year ended 31st March 1875, has been surrendered.

The Treasury have sanctioned the excesses on the various Sub-heads.

Thomas A. Bowler,
Book-keeper.

Norman MacLeod.
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been excess of Expenditure beyond the sums granted under the following Sub-Heads of the Vote, viz.:— **Excess.**

A. 1 - - Salaries of Staff.
B. 1 - - Science Schools.
B. 4 - - Public Elementary Schools.
B. 10 - - Local Committees.
B. 11 - - Prizes.
C. 3 - - Works of Art.
C. 9 - - Art Library.
D 2. - - Occasional Professional Assistance.
D. 5 - - Artizans, Cleaners, &c.
E. 2 - - Attendants, Messengers, &c.
E. 3 - - Travelling.
F. 2 - - Bethnal Green Museum.—Travelling.
F. 3 - - Ditto - ditto - Incidental Expenses.
F. 4 - - Ditto - ditto - Police.
G. 6 - - Geological Museum.—Heating and Lighting.
H. 4 - - Edinburgh Museum.—Purchase of Specimens, &c.
H. 5 - - Ditto - ditto - Fittings, Furniture.
L. 1 - - Natural History Museum, Dublin.—Salaries and Wages.
M. 2 - - Library (Dublin).—Purchase of Books.
N. 2 - - Royal College of Science, Dublin.—Purchase of Specimens.

Geological Survey, United Kingdom:

Q. 3 - - Incidental Expenses, England.
Q. 5 - - Travelling, Scotland.
Q. 8 - - Travelling, Ireland.

2. In addition to the extra payments made to officers of the Science and Art Department from this or other Votes, or from this Vote to officers of other departments, I have to notice the following, to which no reference is made in the Appropriation Account, nor in the Estimates presented to Parliament for the year under report, nor in those of the subsequent year:— **Extra Payments.**

(a) To officers of the Science and Art Department, from the Vote for the same, in addition to their ordinary salaries:

	£.	s.	d.
C. 9. To Art Instructor for decorative drawings - - -	60	–	–
C. 10. To Assistant Naturalist, Geological Survey, for compilation of Catalogue - - - - - -	25	–	–
J. 2. To a Labourer at the Botanic Gardens, Dublin, for extra work	5	14	4
Q. 3. To Assistant Keeper of Mining Records for preparation of Specimens - - - - - - - - -	6	18	6

(b) To Salaried or Superannuated Officers of the Crown, from the following Sub-Heads of the Science and Art Vote:

	£.	s.	d.
B. 8. Preparation of Papers - - - - - -	421	9	–
B. 9. Inspection and Examination - - - - -	600	13	4
B. 10. Local Committees - - - - - - -	15	14	–
C. 2. Science Divisions - - - - - - -	5	5	–
C. 10. Preparation of Catalogues - - - - - -	40	–	–
N. 4. Examinations - - - - - - - -	10	–	–

3. Various payments have been made during the period of the Account for expenses incurred in connection with the exhibition of Scientific Apparatus at South Kensington. As no Vote appears to have been taken for this service, I am of opinion that such charges should have formed items of a separate Sub-head, and an anticipatory sanction for its insertion obtained from the Treasury. **Exhibition of Scientific Apparatus.**

4. The Net Surplus to be surrendered is, as shown by the Account, 1,017 *l.* 3 *s.* 4 *d.* **Net Surplus.**

	£.	s.	d.
Grant - - - - - - - - - - -	286,252	–	–
Expenditure - - - - - - - - - -	285,234	16	8
Net Surplus - - - - £.	1,017	3	4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 3.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	55,585 – –	53,625 13 9	1,959 6 3	—
B.—Police	1,770 – –	1,761 11 –	8 9 –	—
C.—Stationery	250 – –	249 19 7	– – 5	—
D.—Purchases and Acquisitions (including the Amount of the Supplementary Estimate for the purchase of Prints and Drawings at the Galichon Sale in Paris)	26,255 – –	26,835 1 6	– –	580 1 6
E.—Bookbinding, Preparing, &c.	10,465 – –	10,256 7 7	208 12 5	—
F.—Printing Catalogues, &c.	5,100 – –	4,195 10 2	904 9 10	—
G.—Warming, Ventilating, and Fire-extinguishing Apparatus	1,066 – –	1,595 18 5	– –	529 18 5
H.—Furniture and Fittings	8,051 – –	8,050 9 6	– 10 6	—
I.—Incidental Expenses	1,534 – –	1,461 18 9	72 1 3	—
	110,076 – –	108,032 10 3	3,153 9 8	1,109 19 11
Deduct Credit in aid of the Estimate, viz.:—				
Dividends on 30,000 *l.* Reduced 3 per Cent. Annuities, directed by 26 Geo. 2, c. 22, s. 48, to be applied in aid of the Salaries and Expenses of the British Museum	900 – –	900 – –	—	—
£.	109,176 – –	107,132 10 3	3,153 9 8	1,109 19 11
Deduct Deficit			1,109 19 11	
Net Surplus to be surrendered £.			2,043 9 9	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Her Majesty's Exchequer	920	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	1,034	1	–

Memorandum.—The amount unexpended of the Grant for the British Museum for 1874–75, viz., 775 *l.* 2 *s.* 7 *d.*, was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1875–76.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected on this Sub-Head, first, by the amount provided in the Estimates for "Remuneration to persons not on the Museum Establishment" for the preparation of catalogues of the collections, &c., not having been all expended, and, second, by the usual circumstances that vacancies occurring on the Museum Establishment from time to time are not immediately filled up, and that the persons appointed to such vacancies receive the minimum instead of the maximum or intermediate scale of pay. In deference to the wishes of the Lords Commissioners of Her Majesty's Treasury expressed in Mr. Lingen's circular letter of the 16th of August 1875, the principal trustees made no new appointments to the rank of assistant from that date to the close of the financial year.

B., C.—Variations between the estimated and actual Expenditure.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 3.—BRITISH MUSEUM—*continued.*

D.—Excess caused, 1st, by expenditure on preliminary arrangements for resuming the Excavations in Assyria, under the direction of Mr. George Smith; and 2nd, by an enlarged expenditure beyond the provisions in the estimates for the purchase of printed books, &c. (Excesses sanctioned by Treasury Letters, 6 May 1875 and 22 March 1876.)

E.—Variation between estimated and actual Expenditure.

F.—The progress in the publication of the Museum Catalogues was not so great as was anticipated when the Estimates for this branch of the Museum service were framed.

G.—Excess occasioned by a necessary expenditure in renewing the pipes which furnish steam to the coils under the windows in the dome of the Reading-room, and in various additions and repairs to the warming and ventilating apparatus, for which provision had not been made in the Estimates. (Excess sanctioned by Treasury Letters, 20 April 1875 and 23 February 1876.)

H., I.—Variations between estimated and actual Expenditure.

Exchequer Extra Receipts.—Excess of amount received over amount estimated is due chiefly to an increased sale of the Museum guide-books and other publications.

British Museum,
28 October 1876.

J. Winter Jones,
Principal Librarian and Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Excess of Expenditure over the Grant under Sub-Heads D. and G. Excess.

2. Sub-Head A.—Under this Sub-head is included the sum of 245 *l.* 11 *s.* 9 *d.* paid to a salaried officer of the Public Record Department, in continuation of similar payments referred to in my Report on the previous year's Grant. Sub-Head A.

3. Sub-Head D.—Under this Sub-head, a sum of 1,705 *l.* is included, the amount of a Supplementary Estimate presented to Parliament on 13th July, for the purpose of making purchases of Prints and Drawings at the Galichon Sale. Sub-Head D.

Of this Grant a total of 1,581 *l.* 18 *s.* 2 *d.* was so expended, and the balance has been applied to the general purposes of this Sub-head.

4. The Net Surplus to be surrendered is, as shown by the Account, 2,043 *l.* 9 *s.* 9 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - -	109,176	–	–
Expenditure - - - - - - - -	107,132	10	3
Net Surplus - - - £.	2,043	9	9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	3,051 – –	3,051 13 –	–	– 13 –
B.—Travelling	150 – –	23 1 7	126 18 5	—
C.—Agency	150 – –	25 – –	125 – –	—
D.—Purchase of Pictures	1,880 – –	1,880 – –	—	—
E.—Police	1,995 – –	1,992 16 8	2 3 4	—
F.—Incidental Expenses	1,000 – –	882 11 6	117 8 6	—
£.	8,226 – –	7,855 2 9	371 10 3	– 13 –
Deduct Deficit			– 13 –	
Net Surplus to be surrendered £.			370 17 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	175 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	261 10 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Only a short journey made this year.

C.—But one agent employed for a short period.

F.—It is difficult to estimate with precision the amount of the Incidental Expenses.

The Surplus of 622 *l.* 8 *s.* 11 *d.*, shown on the Account of the Vote "National Gallery," for the year ended 31st March 1875, has been surrendered.

28 November 1876.

R. N. Wornum,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Excess of Expenditure beyond the amount granted under Sub-Head A. Excess.

2. The Trustees of the National Gallery are also trustees of a sum of 9,072 *l.* 18 *s.*, known as the "Lewis Fund"; the dividends, &c. (not the capital) thereof are directed to be laid out for the use and objects of the National Gallery, or otherwise in the improvement of the Fine Arts in such manner as the Trustees of the Gallery, or any Committee of the Governors or Directors thereof for the time being, shall think fit. "Lewis Fund."

As no account of the application of this fund appeared in the accounts furnished to this Department, I thought proper to communicate the facts to the Treasury, and I annex the correspondence which ensued. A. B.

3. The Net Surplus to be surrendered is, as shown by the Account, 370 *l.* 17 *s.* 3 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	8,226	–	–
Expenditure - - - - - - - -	7,855	2	9
Net Surplus - - -	£. 370	17	3

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(785.)

Exchequer and Audit Department, Somerset House,
London W. C., 26 June 1876.

Sir,

WITH reference to Mr. Law's letter of the 24th ult., on the subject of private funds administered by public accountants, I am directed by the Comptroller and Auditor General to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that in addition to the departments named in the letter above referred to, it appears from the Annual Report of the Director of the National Gallery for the year 1875 (Sessional Paper 12, 1876), that the Trustees of that department over and above the annual Parliamentary Grant have at their disposal a special fund, known as "the Lewis Fund," of which no account is rendered to the Comptroller and Auditor General, nor, as would seem from the Annual Report, to the House of Commons, whilst no reference is made to this or any other private fund administered by the Trustees in the Parliamentary Estimates or in their Annual Appropriation Account.

From the interest of the "Lewis Fund" alone two pictures were purchased during the Year 1875 at a cost of 1,207 *l.* 10 *s.* and 231 *l.* respectively; and I am to request that the Comptroller and Auditor General may be favoured with their Lordships' views as to whether any occasion arises for calling for further information respecting the private funds of the National Gallery.

I have, &c.
(signed) *F. A. Hawker.*

To the Secretary to the Treasury.

(B.)

(13,223/76.)

Treasury Chambers, 18 August 1876.

Sir,

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, copies of a letter which their Lordships caused to be addressed to the Trustees of the National Gallery on the 25th ultimo (with reference to Mr. Hawker's letter of the 26th June last), and of the reply thereto.

I am to state that the explanation offered by the Director in regard to the "Lewis Fund" is, in the opinion of this Board, satisfactory, and that their Lordships consider that the regulations of the Trustees are sufficient to secure financial order.

I am, &c.
(signed) *Charles W. Stronge,*
pro Sec.

The Comptroller and Auditor General,
&c. &c. &c.

Civil Service Estimates—Class IV.—*continued.*

Vote 4.—National Gallery—*continued.*

(B. 1.)

(10,684/76.)

My Lords and Gentlemen, Treasury Chambers, 25 July 1876.

I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of a letter, dated the 26th ult., from the Comptroller and Auditor General, calling the attention of my Lords to the fact that one, if not more, private funds are administered by you, of which no accounts are rendered to the Exchequer and Audit Department.

The question raised by the Comptroller and Auditor General is no doubt based upon a recommendation of the Public Accounts Committee in 1874, that the Treasury should inquire into all cases where accountants of public money deal with more than one fund, and have more than one balance, in order to ascertain whether any amendment of existing regulations is desirable.

My Lords desire me to request that they may be favoured with your views as to the measures which should be adopted, not as interfering with your control over the expenditure of the special funds in your keeping, but in order to provide against irregularity, which the retention of more than one balance renders possible.

I am, &c.

The Trustees of the National Gallery. (signed) *R. R. W. Lingen.*

(B. 2.)

(1195.)

Sir, National Gallery, 9 August 1876.

In reply to Mr. Lingen's letter of the 25th ult. (No. 10,684/76) containing a communication from the Audit Office, I am instructed by the Director of the National Gallery to say that no balance is held by the Accounting Officer of the National Gallery besides that which is returned monthly to the Audit Office.

The interest of the "Lewis Fund" (which is fully described in the Directors' Report for 1863, dated 16 January 1864) is by general instructions regularly invested by the bankers, Messrs. Coutts & Co., and when the four Trustees of the National Gallery in whose names the stock is held, wish to make a purchase, stock of the accumulated interest to the exact amount required is sold out; the capital cannot be touched.

There is no balance held by any party; the bankers invest the interest as it falls due, and every transaction is recorded in the Annual Report of the Director of the National Gallery; every document has to bear the signature of the four co-trustees.

I am, &c.

The Secretary, Her Majesty's Treasury. (signed) *R. N. Wornum.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
OFFICE:				
A.—Salaries and Wages	866 – –	846 18 –	19 2 –	—
B.—Travelling	24 – –	19 5 –	4 15 –	—
C.—Incidental Expenses	10 – –	6 8 11	3 11 1	—
GALLERY:				
D.—Purchase of Pictures and Sculpture	706 – –	683 14 –	22 6 –	—
E.—Police	100 – –	103 16 –	- -	3 16 –
F.—Incidental Expenses:				
Picture Cleaning, Framing, Glazing, Hanging, and Tablet Writing	250 – –	238 1 5	11 18 7	—
£.	1,956 – –	1,898 3 4	61 12 8	3 16 –
Deduct Deficit			3 16 –	
Net Surplus to be surrendered £.			57 16 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	13 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure during the year on account of Writing and Copying was less than had been anticipated.
B.—A casual variation between Expenditure and Grant.
C.—Same as B.
D.—Same as B.
E.—Same as B.
F.—Same as B.

The Surplus of 3*l.* 9*s.* 11*d.*, the Account of the Vote "National Portrait Gallery," for the year ended 31st March 1875, has been surrendered.

George Scharf,
Accounting Officer.

4 November 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an excess of Expenditure over the Grant on Sub-Head E. — Excess.

2. The sum of 13*s.* 1*d.*, short-surrendered on the Surplus for 1873-74 has been paid into the Exchequer. — Sum short-surrendered.

3. The Net Surplus to be surrendered is, as shown by the Account, 57*l.* 16*s.* 8*d.* — Net Surplus.

	£. s. d.
Grant	1,956 – –
Expenditure	1,898 3 4
Net Surplus £.	57 16 8

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society	1,000 – –	1,000 – –	—	—
B.—Meteorological Committee of Royal Society	10,000 – –	10,000 – –	—	—
C.—Royal Geographical Society	500 – –	500 – –	—	—
D.—Royal Society of Edinburgh	300 – –	300 – –	—	—
E.—Royal Academy of Music	500 – –	500 – –	—	—
F.—Irish Academy of Music	250 – –	250 – –	—	—
£.	12,550 – –	12,550 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - Nil.

Memorandum.—These Societies have given the Treasury assurances, supported by Statements of Account, that the Grants-in-Aid made to them have been properly expended. In the case of the Meteorological Committee, detailed accounts, with vouchers, have been furnished to the Exchequer and Audit Department.

The Surplus of 10 *s.*, shown on the Account of the Vote "Learned Societies and Scientific Investigation," for the year ended 31st March 1875, has been paid to the Exchequer.

Treasury, 29 November 1876.

R. E. Welby,
Accounting Officer.

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is a Grant-in-Aid, and, consequently, the Vote and Expenditure are equal.

	£.	s.	d.
Grant - - - - - - - - - -	12,550	–	–
Expenditure - - - - - - - - -	12,550	–	–

2. In pursuance of the arrangements alluded to in my Report on the Account, 1872-73, the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes, for the year 1875-76, have been examined under my directions, and I submit the following statement of the Expenditure:—

METEOROLOGICAL COMMITTEE OF ROYAL SOCIETY.

EXPENDITURE, 1875-76.

	£.	s.	d.
Office:			
Salaries and Wages - - - - - - -	1,365	11	6
Rent, Fuel, Gas, Furniture, &c. - - - -	625	14	6
Postage, Printing, and other Contingencies - -	265	2	–
Land Meteorology:			
Expenses at Observatories and Computations, &c. -	3,924	1	–
Telegraphy, Inspections, Issue of D. W. Charts, Computations, &c. - - - - - - -	3,007	1	4
Ocean Meteorology:			
Salary, Computations, and Care of Instruments - -	1,387	17	5
Supply and Return of Instruments, &c. - - -	815	2	11
	£. 11,390	10	8

VOTE 7.

UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the UNIVERSITY of LONDON, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	2,728 – –	2,723 – 4	4 19 8	—
B.—Examiners	5,180 – –	5,094 4 –	85 16 –	—
C.—Exhibitions, Scholarships, &c.	1,665 – –	1,671 8 4	–	6 8 4
D.—Law Expenses	20 – –	–	20 – –	—
E.—Incidental Expenses	475 – –	506 – 2	–	31 – 2
£.	10,068 – –	9,994 12 10	110 15 8	37 8 6
Deduct Deficit			37 8 6	
Net Surplus to be surrendered £.			73 7 2	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	4,000	–	–
Amount of Extra Receipts actually realised within the Year	4,585	8	10

	£.	s.	d.	£.	s.	d.
Amount of Extra Receipts paid over to Exchequer before 31st March 1876	4,503	18	10			
Ditto ditto in hand* (cheques not yet realized)	81	10	–			
				4,585	8	10

*Paid over in the quarter immediately following.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£.	s.	d.
A.—Added at Treasury to make even pounds	2	1	8
Saving under "Assistance in Office"	–	8	–
Saving under "Extra Wages"	2	10	–
£.	4	19	8

B.—The whole of this Saving is in the item of "Contingent Examiners".

C.—This is only an apparent Deficiency, inasmuch as the sum of 250 *l.* was struck off at the Treasury from the total amount which might have been required by the University under Sub-head C. As the number of candidates qualified to receive exhibitions, &c. varies from year to year, the aforesaid deduction is almost certain in some years to be too large.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 7.—UNIVERSITY OF LONDON—*continued.*

D.—No Law Expenses have been incurred during the year.

E.—This Deficiency is due partly to an Excess in the Expenses of Scientific and Medical Examinations consequent chiefly upon the increased number of Candidates to be examined, and partly to an excess under the item of Advertisements. Measures have been taken for removing the discrepancies between Grant and Expenditure under these items in following years.

The Deficit of 13 *l.* 19 *s.* 10 *d.*, shown on the Account of the Vote "University of London," for the year ended 1st March 1875, was met by a Supplementary Vote to that amount, March 1876.

31 May 1876.

William B. Carpenter,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE has been an Excess of Expenditure under two Sub-Heads of the Grant, but on comparison of these Excesses with the Savings on other Sub-Heads there is, as shown by the Account, a Net Surplus of 73 *l.* 7 *s.* 2 *d.*

	£.	s.	d.
Grant	10,068	–	–
Expenditure	9,994	12	10
Net Surplus	£. 73	7	2

VOTE 7 A.

SUB-WEALDEN EXPLORATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUB-WEALDEN EXPLORATION, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sub-Wealden Exploration - - - - - -	1,000 – –	900 – –	100 – –	—
Surplus to be surrendered - - - - £.			100 – –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The arrangement made was that 100 *l.* should be paid for each 100 feet that the boring attained below 1,000 feet. The depth reached, as shown in the last certificate of the Diamond Rock Boring Company, was 1,905 feet.

The Surplus of 1,000 *l.*, shown on the Account of the Vote "Sub-Wealden Exploration," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 7 A.

SUB-WEALDEN EXPLORATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 100*l.*

	£.	s.	d.
Grant - - - - - - - - - - -	1,000	–	–
Expenditure - - - - - - - - - -	900	–	–
Surplus - - -	£. 100	–	–

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
* ADMINISTRATION OFFICE IN LONDON.				
INSPECTION:				
A.—Salaries	10,150 – –	9,476 2 –	673 18 –	—
B.—Travelling Allowances	8,366 – –	8,499 15 2	- -	133 15 2
ELEMENTARY SCHOOLS:				
C.—Annual Grants for Day and Evening Scholars	212,474 – –	222,495 3 4	- -	10,021 3 4
D.—Grants to School Boards under Act 35 & 36 Vict. c. 62, s. 67	4,000 – –	1,120 3 4	2,879 16 8	—
E.—Pensions to Teachers	20 – –	26 13 4	- -	6 13 4
F.—Building and Furnishing of School Premises	98,000 – –	77,842 16 5	20,157 3 7	—
TRAINING COLLEGES:				
G.—Annual Grants	23,400 – –	24,500 17 7	- -	1,100 17 7
£.	356,410 – –	343,961 11 2	23,710 18 3	11,262 9 5
Deduct Deficit			11,262 9 5	
Net Surplus to be surrendered £.			12,448 8 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	15 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	– 14 –

* The cost of Administration beyond the Inspection of Schools is, for the present, included under Class IV., Vote No. 1, Sub-Head A.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is due (1) to an over-estimate of 200 *l.* in the salaries payable to Her Majesty's Inspectors, (2) to the whole number of Inspectors' Assistants sanctioned by the Treasury not having been employed throughout the year, and (3) to the cost of assistance by Professors of Scotch Universities at the annual examination for certificates of competency having been less than expected, in consequence of the students who took advantage of the conditions of the Scotch Code (Article 102 B) under which they could attend a University course of instruction, being fewer in number than had been anticipated.

B.—This excess was caused by a slight under-estimate of the average cost of the expenses of locomotion incurred by Her Majesty's Inspectors.

C.—This excess is due to the rate of grant earned per day scholar having, from greater regularity of attendance and increased proficiency, exceeded the estimated rate by 11¼ *d.*

D.—The data upon which these grants are calculated are very incomplete, and must continue to be so until sufficient time has elapsed for the department to gain a better knowledge of the claims likely to be preferred under this section of the Act.

The first claims were paid in March 1875.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.—PUBLIC EDUCATION, SCOTLAND—*continued.*

E.—The pension was paid for 16 instead of for 12 months, in consequence of an alteration in the date of inspection of the school in which the pensioner formerly served; the pension being paid at the same time as the grant to the school.

F.—The conditions under which these grants lapsed, if not claimed within 18 months of the date of the announcement of the award, having been rescinded (New Code, Article 16, sub-section 15), the Department is largely dependent upon the action of promoters of schools as to the time at which the grants awarded may be claimed, and the only explanation that can be given of the saving upon this sub-head is that the claims did not come in as fast as might reasonably have been expected.

This was caused by the difficulty experienced, in many places, in obtaining skilled workmen, and also by the severity of the winter, which, for a time, put a stop to building operations in Scotland.

G.—This deficiency was caused by the recognition of a new Training College at Aberdeen at too late a date (February 1875) for the revision of the Estimates.

The Surplus of 8,727 *l.* 9 *s.* 10 *d.*, shown upon the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1875, has been surrendered.

Scotch Education Department,
25 November 1876.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observation contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimates under Sub-Heads B., C., E., and G. Excess.

2. Sub-head C.—I beg to refer to the observations on my Report on Sub-Head F. of the Account for Public Education, England and Wales, with reference to the expenditure under this Sub-Head for certain schools not inspected at the end of the same year for which the Grants were made. Sub-Head C.

3. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 12,448 *l.* 8 *s.* 10 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	356,410	-	-
Expenditure - - - - - - - - -	343,961	11	2
Net Surplus - - - £.	12,448	8	10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 9.

BOARD OF EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD of EDUCATION, SCOTLAND, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	4,642 – –	4,425 3 –	216 17 –	—
B.—Travelling Expenses	670 – –	337 17 6	332 2 6	—
C.—Law Expenses	100 – –	- -	100 – –	—
D.—Incidental Expenses	60 – –	11 10 –	48 10 –	—
E.—Local Inquiries	1,025 – –	285 – 3	739 19 9	—
£.	6,497 – –	5,059 10 9		—
Surplus to be surrendered - £.			1,437 9 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was caused, in part, by an over-estimate of the work which would be done by writers, and in part by the Board having found it unnecessary to obtain counsel's opinion upon legal questions.

B.—It was not necessary for the members of the Board, or for their Secretary, to visit so many School Boards as had been anticipated when the Estimate was prepared, and hence a saving occurred upon this sub-head.

C.—No legal business which required any costs to be paid during the year.

D.—This saving was caused by an over-estimate of the probable cost of such expenses.

E.—The inquiries under Sections 28 and 34 of the Scotch Act, for which this sub-head provides, were held only where absolutely necessary, and proved to be less in number than had been anticipated.

The Surplus of 644 *l.* 17 *s.* 1 *d.*, shown upon the Account of the Vote "Board of Education, Scotland," for the year ended 31st March 1875, has been surrendered.

Scotch Education Department,
25 November 1876.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 9.

BOARD OF EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,437 *l.* 9 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	6,497	-	-
Expenditure - - - - - - - - -	5,059	10	9
Surplus - - - - £.	1,437	9	3

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 10.

UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for UNIVERSITIES, &c., in SCOTLAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—St. Andrew's University	2,105 – –	2,095 19 3	9 – 9	—
B.—Aberdeen University	3,811 – –	3,744 4 10	66 15 2	—
C.—Glasgow University	3,165 – –	3,444 18 8	-	279 18 8
D.—Edinburgh University	6,604 – –	6,533 15 5	70 4 7	—
E.—Edinburgh Observatory	815 – –	787 13 8	27 6 4	—
F.—Edinburgh Botanic Garden	1,750 – –	1,746 18 7	3 1 5	—
£.	18,250 – –	18,353 10 5	176 8 3	279 18 8
		Deduct Surplus		176 8 3
		Net Deficit to be voted £.		103 10 5

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., D.—These Savings arise on Salaries during vacancies.

C.—This Excess of Expenditure has been occasioned by an increase of 300 *l.* on the salary of the Principal of the University of Glasgow, as authorised by Treasury Letter, dated 1st May 1875, No. 7,794, 1874.

E.—This Saving arises from the charge for Meteorological work, and for the service of the Time Gun, having been less than the amount anticipated when the Estimate was prepared.

F.—This Saving arises from the actual payments within the year having been to that extent less than the authorised allowance.

The Surplus of 46 *l.* 4 *s.* 3 *d.*, shown on the Account of the Vote "Universities, &c., in Scotland," for the year ended 31st March 1875, has been surrendered.

Exchequer Chambers, Edinburgh, 17 November 1876.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 10.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head C., "Glasgow University," the Expenditure has exceeded the Estimate by the sum of 279 *l.* 18 *s.* 8 *d.*

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 103 *l.* 10 *s.* 5 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	18,250	–	–
Expenditure - - - - - - - - - -	18,353	10	5
Net Deficit - - - - £.	103	10	5

VOTE 11.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "NATIONAL GALLERY, &c., SCOTLAND," in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Annuity under Treaty of Union, and Grant-in-Aid of the Torrie Collection - - -	2,100 – –	2,100 – –	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation. The Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant-in-Aid of the funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of Antiquities.

Board of Manufactures, Edinburgh, 6 November 1876.

B. F. Primrose,
Accounting Officer.

VOTE 11.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

	£.	s.	d.
Grant - - - - - - - - - - - -	2,100	–	–
Expenditure - - - - - - - - - - - -	2,100	–	–

VOTE 12.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—OFFICE IN DUBLIN:				
1. Salaries and Wages	21,335 – –	21,591 – 10	- -	256 – 10
2. Travelling Expenses	400 – –	371 15 4	28 4 8	—
3. Legal - ditto	250 – –	- -	250 – –	—
4. Police	151 – –	202 9 2	- -	51 9 2
5. Rent	116 – –	115 7 6	– 12 6	—
6. Incidental Expenses	250 – –	232 6 7	17 13 5	—
B.—INSPECTION:				
1. Salaries	27,705 – –	26,430 13 10	1,274 6 2	—
2. Travelling and Personal Allowances, &c.	8,070 – –	8,056 2 10	13 17 2	—
C.—NORMAL ESTABLISHMENT:				
1. Salaries	1,760 – –	1,762 15 5	- -	2 15 5
2. Male Teachers, Training Department	2,965 – –	2,474 3 5	490 16 7	—
3. Female Teachers - ditto	2,581 – –	2,412 4 9	168 15 3	—
4. Books, Apparatus, &c.	250 – –	150 7 6	99 12 6	—
D.—MODEL SCHOOLS:				
1. Central Model School Department	4,452 – –	4,239 9 8	212 10 4	—
2. West Dublin Model School	1,274 – –	1,158 11 1	115 8 11	—
3. Glasnevin Model Industrial School	253 – –	212 15 6	40 4 6	—
4. Inchicore Railway Model National School	566 – –	500 4 6	65 15 6	—
5. District Model Schools	21,482 – –	19,194 14 10	2,287 5 2	—
6. Minor - ditto	5,690 – –	5,118 2 –	571 18 –	—
7. Retiring Gratuities	700 – –	405 18 9	294 1 3	—
E.—NATIONAL SCHOOLS, &c.:				
1. Principal and Assistant Teachers	425,697 – –	371,350 3 9	54,346 16 3	—
2. Workmistresses	3,600 – –	3,365 7 4	234 12 8	-
3. Good Service Salaries	5,000 – –	4,933 1 8	66 18 4	—
4. Monitors	32,000 – –	37,568 18 8	- -	5,568 18 8
5. Training Monitors	6,000 – –	5,945 9 2	54 10 10	-
6. Examination, Travelling	1,500 – –	948 17 6	551 2 6	—
7. Gratuities to Teachers of Workhouse Schools	360 – –	357 – –	3 – –	—
8. Organising Teachers	900 – –	807 16 4	92 3 8	—
9. Retiring Gratuities	5,000 – –	5,988 9 6	- -	988 9 6
10. Navigation Teachers	130 – –	130 – –	—	—
11. Incidental Expenses	50 – –	33 16 4	16 3 8	—
F.—AGRICULTURAL ESTABLISHMENTS:				
1. General Superintendence and Inspection	1,425 – –	1,230 11 –	194 9 –	—
2. Albert Training Department	2,610 – –	2,231 11 10	378 8 2	—
3. Albert Model Farms and Garden 4. Agricultural Schools	1,896 – –	1,917 4 8	- -	21 4 8
Carried forward £.	586,418 – –	531,437 11 3	61,869 7 –	6,888 18 3

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	586,418 – –	531,437 11 3	61,869 7 –	6,888 18 3
G.—BOOK AND SCHOOL APPARATUS DEPARTMENT:				
1. Wages - - - - - - - - -	600 – –	599 5 –	– 15 –	—
2. Books and Apparatus - - - - -	40,000 – –	39,958 12 5	41 7 7	—
H.—POUNDAGE:				
On Post Office Orders, for payment of Salaries, &c., of Teachers, &c.	2,350 – –	2,652 1 7	- -	302 1 7
I.—TEACHERS' RESIDENCES:				
1. Grants in aid of Building - - -	5,000 – –	- -	5,000 – –	—
2. Grants in aid of Building: Moiety of Annuity repayable.	5,000 – –	- -	5,000 – –	—
£.	639,368 – –	574,647 10 3	71,911 9 7	7,190 19 10
Deduct Deficit - - - - - - - - - -			7,190 19 10	
Net Surplus to be surrendered - - - £.			64,720 9 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	32,570 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	34,229 16 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—ADMINISTRATION:

1. Salaries and Wages.—The excess for this service was caused by extra pay to a limited number of the official staff employed in the preparation of a Parliamentary Return. The payment was sanctioned by Treasury authority, Letter No. 11,446—75, dated 22nd July 1875.

2. Travelling Expenses.—Casual saving.

3. Legal Expenses.—The account for legal expenses was not furnished within the period of this account.

4. Police.—This excess over the Estimate was caused by the account being made up to the 3rd April 1875, in which a third constable was included and paid within the period of this account, 1875–6, viz., for 272 days' service, ended 31st December 1874.

5 and 6.—Casual saving.

B.—INSPECTION:

1. Salaries.—The savings under this head arise from the fact that vacancies in the staff could not be promptly filled up; also, increments of salary due not paid within the financial year 1875–6.

2. Travelling Allowances, &c.—Casual saving.

C.—NORMAL ESTABLISHMENT:

1.—Casual excess.

2, 3, and 4.—This saving on the Estimate arose from tradesmen's accounts not having been furnished within the financial year; and also, the Laundry Department for the Training Houses having been transferred to Mountjoy Convict Prison, Female Department.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.—PUBLIC EDUCATION, IRELAND—*continued.*

D.—MODEL SCHOOLS:

1 to 7.—The savings for this service were caused by the retirement of masters, assistants, pupil teachers, and monitors, and their positions being filled by their successors at a minimum rate of salary, and that after a lapse of time. In addition to the foregoing, a considerable saving was effected by nine of the model schools being situated in non-contributory unions, which lessened the payment of results' fees to the teaching staff. For the service, "Retiring Gratuities," the teachers who were expected to retire did not do so up to 31st March 1876.

E.—NATIONAL SCHOOLS, &c:

1. Principal and Assistant Teachers.—Savings. Payments for three quarters of the year only were made on new scale of improved class salaries to principal and assistant teachers within the financial year 1875–6, producing a saving of about 15,000*l.* There was also a saving of 4,000*l.* out of the non-contingent results fees. And there was a further saving of about 32,000*l.* of contingent results fees, owing to the failure of certain unions to become contributory under the Act 38 & 39 Vict. c. 96. The remainder were casual savings on the salaries of principal and assistant teachers.

2, 3, 5, 6, 7, 8, 11.—Saving on Estimate is caused by payments not having been made within the period of this account for certain services, and in other cases there was a slight over-estimate.

4 and 9. Monitors' Salaries and Retiring Gratuities.—The excesses for above services were authorised by Letters from Her Majesty's Treasury, No. 294—76, dated 7th January 1876, and No. 967—76, dated 19th January 1876.

F.—AGRICULTURAL ESTABLISHMENTS:

1 to 4.—Savings on Estimate were caused by the death of an Agricultural Inspector, and the abolition of the office vacated; also, accounts not furnished within the period of the account.

G.—BOOK AND SCHOOL APPARATUS DEPARTMENT:

1 and 2.—Casual saving.

H.—POUNDAGE ON POST OFFICE ORDERS:

Excess caused by the issue of money orders for the increased salaries and allowances to National School Teachers.

I.—TEACHERS' RESIDENCES:

1. Grants in aid of Building, 5,000*l.*—This grant should have appeared in the Estimate for Public Works, Ireland.

2. Moiety of Annuities repayable.—Non-vested schools. No claim has been made under this head of service for year 1875–6.

Note.—The several excesses on the Estimate, 1875–6, were sanctioned by Treasury authority, No. 15,972—76, dated 16th October 1876.

The Surplus of 4,762*l.* 14*s.* 2*d.*, shown on Account of the Vote "Public Education, Ireland," for the year ended 31st March 1875, has been surrendered.

Office of National Education, Dublin,
30 November 1876.

P. J. Keenan,
Accounting Officer, and
Resident Commissioner of National Education.

Jas. Claridge,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 12.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Rule departed from.

1. I HAVE to observe upon a departure, in the case of this Account, from the principle upon which Appropriation Accounts are required to be framed, viz.:—That the amount of the Grant should always correspond in the Account, with the amount Voted, and be apportioned under the several Sub-heads, in accordance with the provisions in the Estimates.

For instance, under Sub-Head D., "Model Schools," the sum stated in the Appropriation Account as the amount of Grant, exceeds the sums given in the Estimates by 4,303 *l.*; and, in consequence of this alteration, the Appropriation Account shows a Surplus on the Sub-head of 3,587 *l.* 3 *s.* 8 *d.*, instead of a Deficit of 715 *l.* 16 *s.* 4 *d.*

On the other hand, under Sub-Head E. 1, the amount of Grant is understated by 4,303 *l.*

Increases to salaries.

2. By the Supplementary Estimate presented to Parliament on 13th July 1875, a sum of 180,000 *l.* was submitted, for Increases to the Salaries and Payments by Results to Principal and Assistant Teachers in National Schools (Sub-Head E. 1).

And the Treasury, after communicating with the Commissioners of National Education, subsequently authorised similar payments to be made under D., "Model Schools," although not provided for in the Supplementary Estimate above referred to; and it was in order to provide for these payments that the transposition was made.

Apparent mis-statements.

3. The Treasury have sanctioned the Excesses under the several Sub-heads as they appear in the Appropriation Account; but I am of opinion that the Accounting Officer would have acted more correctly if he had stated the Grant under the Sub-Heads D. and E. 1, as they appear in the Estimates, and had exhibited in the Appropriation Account an excess under Sub-Head D., and a larger Surplus under Sub-Head E. 1.

Excess.

4. There is an Expenditure in excess of the Estimates under the following Sub-Heads:—

Administration Office in Dublin:
- A. 1.—Salaries and Wages.
- A. 4.—Police.

Normal Establishment:
- C. 1.—Salaries.

National Schools, &c.:
- E. 4.—Monitors.
- E. 9.—Retiring Gratuities.

Agricultural Establishments:
- F. 4.—Agricultural Schools.

Poundage:
- H.—On Post Office Orders, &c.

Net Surplus.

5. The Net Surplus to be surrendered is, as shown by the Account, 64,720 *l.* 9 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	639,368	–	–
Expenditure - - - - - - - -	574,647	10	3
Net Surplus - - -	£. 64,720	9	9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1876, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salary of Secretary	450 – –	450 – –	—	—
B.—Travelling of Commissioner	30 – –	– – –	30 – –	—
C.—Incidental Expenses	175 – –	162 19 –	12 1 –	—
£.	655 – –	612 19 –		—
Surplus to be surrendered £.			42 1 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in 1875–76, and paid over to Exchequer - - - Nil.

Note.—The Secretary receives a Compensation Allowance of 62 *l.* per annum as late Commissioner of Bankruptcy in Dublin, under 6 Will. 4, c. 14.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

		£. s. d.
A.—No variation.		
B.—No Travelling Expenses paid to Commissioner in the year ended 31st March 1876		30 – –
C.—Difference between amount granted and that expended for Postage	£. 2 1 4	
Difference between amount granted and that paid for Law Costs	9 19 8	
		12 1 –
	£.	42 1 –

The Surplus, 35 *l.* 9 *s.* 1 *d.*, shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1875, has been surrendered.

8, Clare-street, Dublin,
22 November 1876.

Wm. Cotter Kyle, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 42 *l.* 1 *s.*

	£. s. d.
Grant	655 – –
Expenditure	612 19 –
Surplus £.	42 1 –

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

NATIONAL GALLERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY of IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	958 – –	962 19 10	- -	4 19 10
B.—Purchase of Pictures	1,000 – –	921 5 –	78 15 –	—
C.—Travelling Expenses	150 – –	142 5 –	7 15 –	—
D.—Incidental Expenses	231 – –	189 18 6	41 1 6	—
£.	2,339 – –	2,216 8 4	127 11 6	4 19 10
Deduct Deficit			4 19 10	
Net Surplus to be surrendered £.			122 11 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	40 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	69 14 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was incurred under the head of extra assistance, which it is impossible to calculate accurately beforehand.

B.—This sum accidentally remained unappropriated at the end of March, in the absence of the Director abroad.

D.—The saving under this head was chiefly due to there having been very little change in the Loan Collection during the year.

The Surplus of 24 *l.* 10 *s.* 7 *d.*, shown on the Account of the Vote "National Gallery, Ireland," for the year ended 31st March 1875, has been surrendered.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an excess of Expenditure over the Grant under Sub-Head A.
2. The Net Surplus to be surrendered is, as shown by the Account, 122 *l.* 11 *s.* 8 *d.*

	£. s. d.
Grant	2,339 – –
Expenditure	2,216 8 4
Net Surplus	£. 122 11 8

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.

ROYAL IRISH ACADEMY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ROYAL IRISH ACADEMY, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Royal Irish Academy - - - - - - -	2,000 - -	2,000 - -	—	—

Dublin Castle,
31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THOUGH the Vote for this service is in the nature of a Grant-in-Aid, yet, inasmuch as various items and amounts are specifically introduced into the Estimates as "Recommended by a Committee of the House of Commons in 1864," I called for, and have been furnished with, satisfactory evidence that the expenditure has been applied in accordance with that recommendation.

2. The Grant and Expenditure are, as shown by the Account, viz.:—

	£.
Grant - - - - - - - - - -	2,000
Expenditure - - - - - - - - -	2,000

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.

THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S UNIVERSITY IN IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,261 – –	1,255 14 2	5 5 10	—
B.—Examiners' Stipends	1,685 – –	1,508 11 6	176 8 6	—
C.—Examiners' Expenses	735 – –	760 4 –	- -	25 4 –
D.—Medals and Prizes	749 – –	766 2 6	- -	17 2 6
E.—Incidental Expenses	268 – –	330 2 6	- -	62 2 6
£.	4,698 – –	4,620 14 8	181 14 4	104 9 –
Deduct Deficit			104 9 –	
Net Surplus to be surrendered £.			77 5 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	661 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	846 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Sum expended under Sub-head A. was 12 *s.* more than stated above, there having been an over-payment of 12 *s.* to one of the officers, which he has since returned, viz., in July 1876.

B.—The Saving under Sub-head B. was caused by the Second Examiners in Medicine, Surgery, Midwifery, Materia Medica, and Medical Jurisprudence not having come into office till July 1875.

C.—The Excess under Sub-head C. was caused by an extension of time required for the Clinical and other Practical Examinations in the Faculty of Medicine.

D.—The Excess under Sub-head D. was caused by the fluctuating character of the item.

E.—The Excess under Sub-head E. was caused by the large number of meetings of Senate and of Committees of Senate held during the year.

Extra Receipts.—The Excess of 185 *l.* over the estimated amount of Extra Receipts was caused by the fluctuating character of the item; the Estimate being based on the sum realised in the preceding year.

The Surplus of 14 *l.* 5 *s.* 2 *d.*, shown on Account of the Vote, "The Queen's University in Ireland," for the year ended 31st March 1875, has been surrendered.

Queen's University, Dublin Castle,
27 October 1876.

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the Queen's University, and Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 16.

THE QUEEN'S UNIVERSITY IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

C.—Examiners' Expenses.

D.—Medals and Prizes.

E.—Incidental Expenses.

2. The Sub-Heads B. and D. include two Orders on the Paymaster General, amounting to 9 *l.* and 5 *l.* respectively, which had not been paid on the 30th of June 1876, three months after the close of the financial year to which this Account relates. In accordance with the regulations governing Appropriation Accounts these amounts are inadmissible as charges against the Vote for 1875-76, and consequently should have been excluded from the Appropriation Account. Sub-Heads B. and D.

3. The Treasury authority, which it is the duty of the Accounting Officer to obtain for applying the Savings on certain Sub-Heads to the Excess of Expenditure on the other Sub-heads of the Grant, has not in the present instance been transmitted to me. Authority for Excess not received.

4. The total Expenditure against the Grant, will after the deduction of the sums of 9 *l.* and 5 *l.*, referred to in the second paragraph of this Report, be 4,606 *l.* 14 *s.* 8 *d.*, instead of 4,620 *l.* 14 *s.* 8 *d.*, and the Net Surplus to be surrendered to the Exchequer, 91 *l.* 5 *s.* 4 *d.*, instead of 77 *l.* 5 *s.* 4 *d.*, as shown by the Appropriation Account, which should accordingly stand as follows:— Amended Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - -	4,698	–	–
Expenditure - - - - - - - -	4,606	14	8
Net Surplus - - -	£. 91	5	4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—In aid of the Expenses of Queen's College, Belfast	1,600 – –	1,600 – –	—	—
B.— Ditto - ditto - - - Cork -	1,600 – –	1,600 – –	—	—
C.— Ditto - ditto - - - Galway	1,600 – –	1,600 – –	—	—
D.—In aid of the Augmentation of the Salaries of the Professors of the above-named Colleges* -	1,176 – –	1,053 16 6	122 3 6	—
£.	5,976 – –	5,853 16 6		—
Surplus to be surrendered - - - £.			122 3 6	

* Including Supplementary Vote of 600 *l.*, *vide* Parliamentary Paper, No. 334, July 1875.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

D.—Vacancy.

Dublin Castle,
31 August 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account, together with the annexed Cash Accounts of the Colleges, have been examined in this Department, and that they are correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

A. B. C.

1. THERE will be found annexed Abstract Accounts showing the whole of the Income and Expenditure of each College, together with the balances at the commencement and close of the year, as audited in this Department.

2. The Surplus is, as shown by the Account, 122 *l.* 3 *s.* 6 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	5,976	–	–
Expenditure - - - - - - - - -	5,853	16	6
Surplus - - - £.	122	3	6

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.—QUEEN'S COLLEGES, IRELAND—*continued.*

(A.)

QUEEN'S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Vice-President and Bursar of QUEEN'S COLLEGE, BELFAST, for the Year 1875–76.

Dr. *Cr.*

RECEIPTS.	£. s. d.	PAYMENTS.	£. s. d.	£. s. d.
Balance on 1st April 1875	2,345 11 2	Original Grant		6,944 18 1
Original Grant	6,946 1 7	Additional Grant		1,599 19 9
Additional Grant	1,600 – –	Special Grant		370 17 8
Special Grant	370 17 8	Fees, Fines, &c.		134 12 2
Fees, Fines, &c.	150 9 6	Miscellaneous		—
Miscellaneous	—	Library Deposits		96 – –
Library Deposits	90 – –	Class Fees		3,114 – –
Class Fees	3,111 – –	Endowments		725 7 11
Endowments	235 7 10	Balance on 31st March 1876:	£. s. d. / £. s. d.	
		Bank { General Account, &c.	1,778 12 3	
		Bank { Endowments	160 19 4	
			1,939 11 7	
		Less Outstanding Cheques	82 8 5	
			1,857 3 2	
		In Bursar's hands	6 9 –	
			£. 1,863 12 2	1,863 12 2
£.	14,849 7 9		£.	14,849 7 9

Queen's College, Belfast, 18 April 1876.

(signed) *P. Shuldham Henry*, President.
J. Wylie, Bursar.

(B.)

QUEEN'S COLLEGE, CORK.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Vice-President and Bursar of QUEEN'S COLLEGE, CORK, for the Year 1875–76.

Dr. *Cr.*

RECEIPTS.	£. s. d.	PAYMENTS.	£. s. d.	£. s. d.
Balance on 1st April 1875	438 19 11½	Original Grant		6,554 17 9
Original Grant	6,957 15 –	Additional Grant		1,588 6 10
Additional Grant	1,600 – –	Special Grant		416 7 10
Special Grant	378 4 3	Fees, Fines, &c.		79 4 10
Fees, Fines, &c.	82 5 6	Miscellaneous		—
Miscellaneous	—	Library Deposits		54 – –
Library Deposits	38 – –	Class Fees		1,935 10 –
Class Fees	1,935 10 –	Balance on 31st March 1876:	£. s. d. / £. s. d.	
Endowments	—	Bank General Account	1,261 2 10	
Dividends on 1,089 *l.* 15 *s.* 7 *d.*, Three per Cent. Stock	32 8 4	Less Outstanding Cheques	453 5 4	
Interest on deposit account	2 16 4		807 17 6	
		In Bursar's hands	29 14 7½	
			£. 837 12 1½	837 12 1½
£.	11,465 19 4½		£.	11,465 19 4½

In addition to the Cash Balance there is standing at the credit of the College, 1,089 *l.* 15 *s.* 7 *d.* Three per Cent. Stock.

Queen's College, Cork, 22 April 1876.

(signed) *William K. Sullivan.*
John England, Bursar.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.—QUEEN'S COLLEGES, IRELAND—*continued.*

(C.)

QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of QUEEN'S COLLEGE, GALWAY, for the Year 1875–76.

Dr. *Cr.*

RECEIPTS.	£. s. d.	PAYMENTS.	£. s. d.	£. s. d.
Balance, 1st April 1875	706 8 7	Original Grant		6,998 15 4
Original Grant	6,959 1 6	Additional Grant		1,203 7 –
Additional Grant	1,600 – –	Special Grant		297 10 4
Special Grant	295 19 6	Fees, Fines, &c.		93 4 –
Fees, Fines, &c.	72 10 –	Miscellaneous		4 – 7
Miscellaneous	4 – –	Library Deposits		22 – –
Library Deposits	19 – –	Class Fees		1,436 – –
Class Fees	1,436 – –	Endowments		—
Endowments	—	Balance on 31st March 1876:	£. s. d. / £. s. d.	
		Bank General Account	1,017 2 –	
		Less Outstanding Cheques	7 – –	
				1,010 2 –
		In Bursar's hands		28 – 4
			£.	1,038 2 4
				1,038 2 4
£.	11,092 19 7		£.	11,092 19 7

Balance, One thousand and Thirty-eight pounds Two shillings and Four pence, correct to 31st day of March 1876.

£. 1,038. 2. 4.

(signed) *George J. Allman*, Bursar.
Ed. Berwick, President.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class IV. has fallen short of the Grants for the Year 1875-76.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 98,496 *l.* 16 *s.* 2 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts, payable to the Exchequer. Estimated.	Extra Receipts, payable to the Exchequer. Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, England and Wales	1,548,563	1,532,609 16 11	15,953 3 1	- -	300 - -	334 14 9
2	Science and Art Department - -	286,252	285,234 16 8	1,017 3 4	- -	4,000 - -	4,064 2 2
3	British Museum - - - -	109,176	107,132 10 3	2,043 9 9	- -	920 - -	1,034 1 -
4	National Gallery - - - -	8,226	7,855 2 9	370 17 3	- -	175 - -	261 10 6
5	National Portrait Gallery - - -	1,956	1,898 3 4	57 16 8	- -	- -	- 13 1
6	Learned Societies and Scientific Investigation - - - - -	12,550	12,550 - -	—	—	—	—
7	University of London - - -	10,068	9,994 12 10	73 7 2	- -	4,000 - -	4,585 8 10
7 A	Sub-Wealden Exploration - -	1,000	900 - -	100 - -	—	—	—
8	Public Education, Scotland - -	356,410	343,961 11 2	12,448 8 10	- -	15 - -	- 14 -
9	Board of Education, Scotland - -	6,497	5,059 10 9	1,437 9 3	—	—	—
10	Universities, &c. in Scotland - -	18,250	18,353 10 5	- -	103 10 5	—	—
11	National Gallery, &c., Scotland - -	2,100	2,100 - -	—	—	—	—
12	Public Education, Ireland - -	639,368	574,647 10 3	64,720 9 9	- -	32,570 - -	34,229 16 7
13	Commissioners of Education in Ireland (Endowed Schools) - - -	655	612 19 -	42 1 -	—	—	—
14	National Gallery of Ireland - -	2,339	2,216 8 4	122 11 8	- -	40 - -	69 14 8
15	Royal Irish Academy - - -	2,000	2,000 - -	—	—	—	—
16	Queen's University in Ireland - -	4,698	4,606 14 8	91 5 4	- -	661 - -	846 - -
17	Queen's Colleges, Ireland - -	5,976	5,853 16 6	122 3 6	—	—	—
	TOTAL - - - £.	3,016,084	2,917,587 3 10	98,600 6 7	103 10 5	42,681 - -	45,426 15 7
			NET SURPLUS - - -	£. 98,496 16 2		More than Estimated	£. 2,745 15 7

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1877.

CIVIL SERVICE ACCOUNTS, 1875–76.

CLASS V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Ambassadors, &c., including Allowances for Rent	145,887 – –	147,180 11 8	– –	1,293 11 8
B.—Salaries of Second and Third Secretaries, &c. &c.	23,835 – –	22,616 17 6	1,218 2 6	—
C.—Wages	4,750 – –	4,811 3 8	– –	61 3 8
D.—Journeys on the Public Service	3,500 – –	4,313 7 11	– –	813 7 11
E.—Couriers	3,500 – –	3,856 10 6	– –	356 10 6
F.—Telegrams	2,300 – –	2,152 4 4	147 15 8	—
G.—Printing and Stationery	350 – –	316 9 7	33 10 5	—
H.—Postage	2,550 – –	2,094 16 10	455 3 2	—
I.—Fuel and Light	1,100 – –	1,201 2 10	– –	101 2 10
K.—Extra Rent and Furniture	870 – –	794 19 9	75 – 3	—
L.—Law Charges	500 – –	634 13 3	– –	134 13 3
M.—Relief to Distressed British Subjects	100 – –	15 14 7	84 5 5	—
N.—Incidental Expenses	3,500 – –	3,600 16 2	– –	100 16 2
O.—Special Missions and Services	20,000 – –	34,548 4 5	251 15 7	—
Ditto - ditto - Supplementary Estimate	14,800 – –			
P.—Outfits	4,000 – –	2,710 – –	1,290 – –	—
£.	231,542 – –	230,847 13 –	3,555 13 –	2,861 6 –
Deduct Deficit			2,861 6 –	
Net Surplus to be surrendered £.			694 7 –	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	48,800	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	37,025	5	4

Note.—Two gratuities of 500 *l.* each were paid to Diplomatic Officers for Special Services during the period of this account, and an extra allowance of 100 *l* to a Second Secretary for knowledge of the Japanese language.

COMPARATIVE STATEMENT of EXCHEQUER EXTRA RECEIPTS under DIPLOMATIC SERVICES for the Year 1875–76.

SERVICE.	Amount. Estimated.	Amount. Paid to Exchequer.	Causes of Discrepancy.
	£. s. d.	£. s. d.	
Mission in Persia; India Office	12,000 – –	12,000 – –	
Mission in China; India Office	2,800 – –	nil	By reason of the India Office not having paid the amount due from Indian Revenues.
Sir B. Frere's Mission to Zanzibar; India Office	8,000 – –	nil	An instalment of 5,000 *l.* was paid to the Exchequer in 1874–75. The balance has not yet been paid.
Fisheries Commission; Canada Government	1,000 – –	nil	2,323 *l.* 7 *s.* 8 *d.* has since been received on this account for the years 1873–74, and 1874–75, and will appear in this year's account.
North American Boundary Commission; Canada Government	25,000 – –	25,000 – –	
Proceeds of Sale of Old Stores, &c.	nil	25 5 4	
TOTAL £.	48,800 – –	37,025 5 4	

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The deduction of 2,000 *l.* which has been made annually from this Sub-head on account of salaries which may lapse on occasions of vacancies, &c., is again shown to have been excessive, and more especially since the new rule respecting leave of absence has come into force. Moreover, a quarter's rent at Washington came in course of payment which was not estimated for, while acting allowances were paid at Hayti, Buenos Ayres, and Darmstadt, in the absence of the respective holders of those posts on the public service.

B.—Caused by lapses of salary on the occasions of vacancies.

C.—Some temporary assistance in the Chanceries at Paris and Madrid was necessitated by the illness of two of the Chancery servants.

D.—This is above the average, heavy expenses having been incurred in China and Japan, and by Her Majesty's Minister in Morocco in visiting the Moorish Court.

E.—This is slightly under-estimated; 100 *l.* more is taken for 1876–77.

F. } Observations not considered necessary.
G. }

H.—The Estimate for this Sub-head was reduced for 1876–77.

I.—Same as E.

K.—Same as F.

L.—It was found necessary to incur some expenses at St. Petersburg, Madrid, and Lima, which were not provided for.

M.—Cannot be estimated for with any degree of accuracy.

N. } Same as F.
O. }

P.—Same as M.

A Grant has been taken for 3,172 *l.* 5 *s.* 11 *d.*, the deficit shown on the Account of the Vote "Diplomatic Services," for the year ended 31st March 1875.

Foreign Office, 30 November 1876. } *F. B. Alston,* Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Expenditure in excess of the sums granted under Sub-Heads A., C., D., E., I., L., and N. Excess.

2. Sub-head N.—Under this Sub-head are included certain charges for works and repairs done in Persia, which would seem to me to be more properly defrayed out of the Votes taken under Class I. by the Chief Commissioner of Works. I understand that provision for such charges has now been made under Class I., and that in future they will no longer be defrayed out of the Vote for Diplomatic Services. Sub-Head N.

3. Sub-head O.—The details of the expenditure for Special Missions and Services are now included in the Statement appended to this Report. Sub-Head O.

4. The Net Surplus to be surrendered is, as shown by the Account, 694 *l.* 7 *s.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - -	231,542	–	–
Expenditure - - - - - -	230,847	13	–
Net Surplus - - -	£. 694	7	–

Civil Service Estimates—Class V.—*continued.*

Vote 1.—Diplomatic Services—*continued.*

STATEMENT of the Expenditure in the Year 1875–6, under those Sub-heads of the Vote for Diplomatic Services which are not Estimated for in Detail.

COUNTRY.	Wages.	Journeys on the Public Service.	Couriers.	Telegrams.	Printing and Stationery.	Postage.	Fuel and Light.	Extra Rent and Furniture.	Law Charges.	Relief to Distressed British Subjects.	Incidental Expenses.	Outfits.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Argentine Republic	- - -	256 15 3	7 12 4	49 13 3	13 3 9	5 3 2	- - -	50 - -	- - -	- - -	11 12 11	- - -	394 - 8
Austria - -	127 12 7	87 17 6	- - -	95 5 11	8 3 10	27 8 11	- - -	105 17 9	20 - -	- - -	97 16 4	- - -	670 2 10
Bavaria - -	- - -	412 1 6	4 7 6	7 17 6	- - -	51 11 3	- - -	- - -	- - -	- 15 5	12 17 3	- - -	489 10 5
Belgium - -	36 6 1	8 1 10	4 1 7	11 8 4	7 19 4	41 18 6	- - -	- - -	- - -	- - -	9 2 11	- - -	118 18 7
Brazil - - -	80 16 3	258 1 6	- - -	108 7 9	2 5 2	20 1 1	- - -	- - -	- - -	- - -	52 9 10	- - -	522 1 7
Central America -	48 - -	- - -	1 12 -	3 9 -	2 - -	51 11 1	- - -	- - -	- - -	- - -	1 7 -	- - -	207 19 1
Chili - - -	- - -	9 13 8	4 13 2	37 14 -	- - -	13 11 7	- - -	11 5 -	- - -	- - -	4 5 2	- - -	81 2 7
China - - -	- - -	661 8 8	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- 19 5	- - -	662 8 1
Coburg - - -	- - -	- - -	- - -	- - -	- - -	6 9 7	- - -	- - -	- - -	- - -	- - -	- - -	6 9 7
Columbia - -	- - -	- - -	28 5 8	- - -	- - -	144 2 -	- - -	- - -	- - -	- - -	6 17 7	- - -	179 5 3
Darmstadt - -	- - -	100 - -	324 2 -	7 19 5	- - -	18 15 1	- - -	- - -	- - -	- - -	11 17 5	- - -	462 13 11
Denmark - -	29 16 11	25 3 9	54 11 7	19 2 4	- - -	33 18 2	- - -	- - -	- - -	- - -	6 3 10	- - -	168 16 7
Dresden - -	36 - -	- - -	- - -	- - -	- - -	23 4 9	- - -	- - -	- - -	- - -	6 17 1	- - -	66 1 10
Equator - -	- - -	- - -	- - -	- - -	- - -	23 18 10	- - -	- - -	- - -	- - -	- - -	- - -	23 18 10
France - - -	402 14 8	22 4 8	9 7 11	53 6 5	133 16 2	231 15 3	1,000 - -	500 - -	226 9 8	- - -	171 11 9	- - -	2,751 6 6
Germany - -	159 7 6	231 9 7	17 19 7	29 6 7	34 13 6	114 18 4	- - -	- - -	- - -	- - -	101 5 7	- - -	689 - 8
Greece - - -	47 10 2	119 18 11	44 10 4	52 7 2	- - -	104 7 2	- - -	- - -	- - -	- - -	15 3 2	150 - - (Mr. Wyndham.)	533 16 11
Hayti - - -	—	—	—	—	—	—	—	—	—	—	—	—	—
Italy - - -	55 15 7	251 9 2	441 9 7	96 8 -	10 12 7	87 - 4	- - -	- - -	- - -	- - -	18 15 6	90 - - (Mr. Malet.)	1,051 10 9
Japan - - -	- - -	406 1 7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	270 - - (Mr. Mounsey.)	676 1 7
Morocco	50	442 14 10	18 1 6	- - -	- - -	2 12 6	- - -	- - -	- - -	- - -	30 10 5	- - -	564 19 3

Netherlands	-	1 4 11	35 – 8	13 8 5	12 11 –	62 6 9	-	35 19 7	-	-	-	72 6 10	-	232 18 2
Peru	-	2 4 –	36 7 10	203 11 5	-	2 16 6	-	6 18 5	50 – –	-	-	24 10 2	400 – – (Mr. St. John.)	726 8 4
Persia	-	224 4 4	1,641 7 10	137 5 3	7 12 –	-	28 1 11	20 18 6	-	-	-	919 9 11	-	5,075 10 1
Portugal	-	65 14 5	-	60 10 10	– 10 8	137 10 7	-	64 – 6	64 2 6	-	-	153 7 5	1,600 – – (Lord Lytton.)	2,234 16 8
Russia	-	35 4 1	50 – –	86 11 –	10 15 3	75 1 –	-	-	50 – –	-	-	193 10 1	-	637 14 1
Spain	-	385 12 4	51 5 4	80 14 2	5 19 9	168 11 7	-	-	15 5 7	1 16 7		74 1 –	200 – – (Sir J. Walsham.)	1,081 8 6
Sweden	-	83 3 6	-	9 – 3	3 8 3	58 4 7	-	-	-	-		65 4 5	-	253 15 1
Switzerland	-	21 19 6	-	16 1 9	5 12 9	64 10 5	-	-	2 3 9	13 2 7		12 11 8	-	175 17 6
Turkey	-	35 3 –	107 15 4	751 2 9	50 – –	220 3 9	173 – 11	-	-	-		1,464 9 6	-	3,959 – 5
United States	-	164 15 5	944 19 6	220 15 4	7 5 7	56 19 10	-	-	206 11 9	-		44 4 10	-	1,710 16 11
Venezuela	-	-	28 19 3	-	-	23 6 10	-	-	-	-		10 9 –	-	62 15 1
Wurtemburg	-	-	-	– 17 6	-	22 17 5	-	-	-	-		6 18 2	-	30 13 1
£.		4,811 3 8	4,313 7 11	3,856 10 6	2,152 4 4	316 9 7	2,094 16 10	1,201 2 10	794 19 9	634 13 3	15 14 7	3,600 16 2	2,710 – –	26,501 19 5

Detail of the Expenditure under the Sub-head "Special Missions and Services."

	£.	s.	d.
North American Boundary Commission	23,568	5	2
Mr. Rassam's Mission to Abyssinia	2,007	11	3
Fisheries Commission under the Treaty of Washington	1,300	1	2
Turco-Persian Boundary Commission	1,335	–	–
Danube Navigation Commission	2,017	7	9
French Commercial Treaty	1,195	16	6
Yunnan Mission	591	10	1*
Mr. Holmes's Special Services in the Herzegovina	641	18	8
Delagoa Bay Arbitration	488	5	–
Sir A. Clark's Mission to Siam	805	–	1
International Cholera Conference at Vienna	82	18	9
Suez Canal Tonnage Dues	14	–	–
Expenses of investigating the Claims of certain British Subjects against the Government of Honduras	479	13	–
Survey of Guano Deposits in the Chincha Islands	15	9	–
Expenses incurred in delivering a Letter from the Queen to the Sultan of Acheen	5	8	–
£.	34,548	4	5

* The expenses of the Yunnan Mission will ultimately be repaid to the Exchequer out of the Indemnity to be received from the Chinese Government.

Foreign Office,
14 December 1876.

F. B. Alston,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSULAR SERVICES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GENERAL SERVICE:				
A.—Salaries	118,314 – –	115,021 8 8	3,292 11 4	—
B.—Office Expenses and Rent	36,125 – –	35,447 19 5	677 – 7	—
C.—Special Services, Outfits, and Travelling	4,400 – –	4,656 18 11	– –	256 18 11
D.—Postage	800 – –	815 4 11	– –	15 4 11
E.—Incidental Expenses	3,000 – –	2,306 18 2	693 1 10	—
F.—Chapels, Chaplains, &c. (in part)	2,250 – –	1,896 12 11	353 7 1	—
G.—Hospitals (in part)	1,350 – –	1,285 15 1	64 4 11	—
H.—Relief to Distressed British Subjects	500 – –	629 5 7	– –	129 5 7
I.—Compensations	1,000 – –	652 12 –	347 8 –	—
	167,739 – –	162,712 15 8	5,427 13 9	401 9 5
SERVICES IN CHINA, JAPAN, AND SIAM:				
J.—Salaries, Allowances, and Wages	65,100 – –	65,885 15 5	– –	785 15 5
K.—Legation Guards	2,750 – –	2,231 15 4	518 4 8	—
L.—Outfits and Travelling	4,300 – –	2,781 1 8	1,518 18 4	—
M.—Printing and Stationery	600 – –	454 10 3	145 9 9	—
N.—Postage	950 – –	3,299 7 3	– –	2,349 7 3
O.—Chapels and Chaplains	—	—	—	—
P.—Incidental Expenses	4,000 – –	3,593 7 4	406 12 8	—
Q.—Prison Expenses, Witnesses, &c.	950 – –	793 12 –	156 8 –	—
R.—Medical Attendance	1,550 – –	1,917 8 5	– –	367 8 5
S.—Relief of Distressed British Subjects	100 – –	223 16 9	– –	123 16 9
	80,300 – –	81,180 14 5	2,745 13 5	3,626 7 10
£.	248,039 – –	243,893 10 1	8,173 7 2	4,027 17 3
Deduct Deficit			4,027 17 3	
Net Surplus to be surrendered £.			4,145 9 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer, exclusive of Amount payable from Indian Revenue	43,000 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	43,999 19 1

Note.—The following Extra Allowances were paid from this Vote to Members of the Consular Service during the Year 1875–76:—

	£. s. d.
To Consul at Marseilles, in connection with the Indian Mail	50 – –
To Interpreter in China, Gratuity for Extra Services	100 – –
To Student in China, Gratuity for Extra Services	50 – –
To Student in China, Gratuity for Extra Services	25 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Caused by lapses of salary on occasions of vacancies, and more especially on the establishment of new posts, for which the entire salary for the year is estimated, while only three-quarters of it ordinarily comes in course of payment within the year. Moreover, the appointment to Tiflis (for which 1,200 *l.* was provided) was deferred.

B.—This heading is affected in the same way by the establishment, and sometimes by the abolition, of a post.

C.—The working of the new rule under which part of the Consul's travelling expenses are now charged to the public, proves that this heading is under-estimated. More is taken for 1876–77.

D.—Observation not considered necessary.

E.—Cannot be estimated for with accuracy.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

F. and G.—Same as D.

H. and I.—Same as E. Only 500 *l.* is taken under the latter heading for 1876–77.

J.—Caused by the late arrival of some accounts from a post in Japan, the contents of which were properly chargeable to 1874–75, when this sub-head showed a considerable surplus.

K.—This is below the average expenditure, but few payments for clothing, &c., having fallen within the year.

L.—This expenditure also is much below the average.

M.—Is rather over-estimated; less is taken for 1876–77.

N.—Caused by telegrams from Shanghai, and occasionally from Yedo, for which more provision is made in 1876–77.

P.—Same as M.

Q.—Same as L.

R.—Is rather under-estimated; but the expenditure is increased by the late arrival of the accounts alluded to under J., and by the prevalence of sickness among the prisoners at Kanagawa.

S.—Same as E.

A Grant has been taken for 645 *l.* 0 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Consular Services," for the year ended 31st March 1875.

Foreign Office,
30 November 1876.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an excess beyond the sum voted under each of the Sub-Heads C., D., H., J., N., R., and S. **Excess.**

2 In addition to the payments for Extra Services referred to in the Note, the following payments to members of the Consular Body appear to have been paid out of other Parliamentary Votes:— **Extra Payments.**

(*a*) For services in connection with repayments of Income Tax:

	£.	s.	d.
To the Consul at Constantinople - - -	18	19	–
To the Consul at Rotterdam - - -	7	7	–

(*b*) For articles purchased by the British Museum, and charged to that Vote:

	£.	s.	d.
To the Consul at the Piræus - - - -	395	–	–
To the Consul at Palermo - - - -	60	5	–

3. The details of the expenditure under those Sub-heads which are not estimated for in detail, are now included in the Statement appended to this Report. **Statement of Details.**

4. The Net Surplus to be surrendered is, as shown by the Account, 4,145 *l.* 9 *s.* 11 *d.* **Net Surplus.**

	£.	s.	d.
Grant - - - - - - - -	248,039	–	–
Expenditure - - - - - - - -	243,893	10	1
Net Surplus - - -	£. 4,145	9	11

Civil Service Estimates—Class V.—*continued.*

Vote 2.—Consular Services—*continued.*

STATEMENT of the Expenditure in the Year 1875–76, under those Sub-heads of the Vote for Consular Services (General), which are not Estimated for in Detail.

Country and Residence.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Compensation	Total.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
AUSTRIA AND HUNGARY:									
Pesth	Consul General	4 10 –	25 7 –	–	–	–	– 17 2	–	30 14 2
Ragusa	Consul	—	—	—	—	—	—	—	—
Trieste	ditto	7 13 4	– 9 –	7 1 1	150 – –	–	11 7 9	–	176 11 2
Fiume	Vice Consul	–	–	– 16 –	–	–	–	–	– 16 –
BELGIUM:									
Antwerp	Consul	—	—	—	—	—	—	—	—
Ostend	Vice Consul	—	—	—	—	—	—	—	—
BIGHT OF BIAFRA:									
Fernando Po	Consul	169 12 6	–	–	–	–	–	–	169 12 6
BORNEO:									
Brunei	Consul General	—	—	—	—	—	—	—	—
BRAZIL:									
Rio de Janeiro	Consul	–	–	1 9 1	276 13 9	–	–	–	278 2 10
Para	ditto	—	—	—	—	—	—	—	—
Pernambuco	ditto	17 14 9	2 10 2	–	109 – 8	–	–	–	129 5 7
Bahia	ditto	—	—	—	—	—	—	—	—
Rio Grande do Sul	ditto	—	—	—	—	—	—	—	—
Santos	ditto	—	—	—	—	—	—	—	—
Ceara	Vice Consul	29 2 –	–	–	–	–	–	–	29 2 –
BUENOS AYRES:									
Buenos Ayres	Consul	50 2 –	–	–	– 10 –	–	312 11 10	–	363 3 10
Rosario	ditto	—	—	—	—	—	—	—	—
CENTRAL AMERICA:									
Guatemala	Consul	—	—	—	—	—	—	—	—
Sonsonate	Vice Consul	–	45 – –	–	–	–	–	–	45 – –
CHILE:									
Valparaiso	Consul	—	—	—	—	—	—	—	—
Coquimbo	ditto	100 – –	–	1 16 10	–	–	–	–	101 16 10
COLOMBIA:									
Bogotá	Vice Consul	—	—	—	—	—	—	—	—
Carthagena	Consul	–	–	– 10 2	–	–	–	–	– 10 2
Savanilla	ditto	7 16 –	–	–	–	–	–	–	7 16 –
Panama	ditto	–	–	–	–	–	62 9 10	–	62 9 10
COSTA RICA:									
San José	Consul	–	22 14 10	–	–	–	–	–	22 14 10
DENMARK:									
Copenhagen	Consul	—	—	—	—	—	—	—	—
Elsinore	ditto	—	—	—	—	—	—	—	—
St. Thomas	ditto	8 12 –	–	–	–	–	–	–	8 12 –
St. Croix	ditto	—	—	—	—	—	—	—	—
EGYPT:									
Egypt	Agent and Consul General.	4 7 6	–	–	–	100 – –	–	–	104 7 6
Alexandria	Consul and Judge	18 1 1	12 10 10	516 7 10	–	–	–	–	546 19 9
Cairo	Legal Vice Consul	78 3 6	2 18 6	122 2 8	–	–	–	150 – –	353 4 8
Suez	Consul	—	—	—	—	—	—	—	—
Port Said	ditto	–	–	– 11 2	–	–	–	–	– 11 2
EQUATOR:									
Guayaquil	Vice Consul	—	—	—	—	—	—	—	—
FRANCE:									
Paris	Consul	—	—	—	—	—	—	—	—
Calais	ditto	–	– 16 2	–	–	–	– 17 6	–	1 13 8
Havre	ditto	–	9 14 5	–	–	–	–	–	9 14 5
Carried forward £.		495 14 8	122 – 11	650 14 10	536 4 5	100 – –	388 4 1	150 – –	2,442 18 11

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Compensation.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward		495 14 8	122 – 11	650 14 10	536 4 5	100 – –	388 4 1	150 – –	2,442 18 11
RANCE—*continued.*									
Cherbourg	Consul	5 – –	– –	– –	– –	– –	– –	– –	5 – –
Brest	ditto	– –	15 – –	– –	– –	– –	– –	– –	15 – –
Charente	Vice Consul	47 14 5	– –	– –	– –	– –	– –	134 6 8	182 1 1
Bordeaux	Consul	– –	– –	– –	– –	– –	3 19 1	– –	3 19 1
Bayonne	Vice Consul	– –	– –	2 – –	– –	– –	– –	– –	2 – –
Marseilles	Consul	– –	– –	– –	150 – –	– –	– –	– –	150 – –
Corsica	ditto	– –	– 16 8	– –	– –	– –	– –	– –	– 16 8
Algiers	Consul General	59 17 1	– 8 –	– 16 –	– –	– –	– –	– –	61 1 1
Martinique	Consul	—	—	—	—	—	—	—	—
Réunion	ditto	—	—	—	—	—	—	—	—
Saigon	ditto	– –	– –	– –	– –	– –	4 19 –	– –	4 19 –
Cayenne	ditto	—	—	—	—	—	—	—	—
Oran	Vice Consul	10 9 8	– –	– –	– –	– –	– –	– –	10 9 8
HE GEORGIAN OR WINDWARD ISLANDS:									
Tahiti	Consul	—	—	—	—	—	—	—	—
ERMANY:									
Bremen	Consul	—	—	—	—	—	—	—	—
Dantzic	ditto	—	—	—	—	—	—	—	—
Hamburgh	ditto	– –	10 – 2	10 – –	– –	– –	20 – –	– –	40 – 2
Königsberg	ditto	3 5 1	– –	– –	– –	– –	– –	– –	3 5 1
Stettin	ditto	—	—	—	—	—	—	—	—
Düsseldorf	Consul General	7 – 9	– –	– 16 6	– –	– –	– –	– –	7 17 3
REECE:									
Patras	Consul	– –	– 14 10	– –	– –	– –	– –	– –	– 14 10
Cephalonia	Vice Consul	8 13 10	– –	– –	– –	– –	– –	– –	8 13 10
Piræus	Consul	– –	2 18 5	3 8 7	– –	– –	– –	– –	6 7 –
Corfu	ditto	– –	29 1 8	153 11 8	100 – –	– –	2 11 –	– –	285 4 4
AYTI:									
Port-au-Prince	Minister Resident and Consul General.	148 4 –	3 14 –	– 5 10	– –	– –	15 18 –	– –	169
ALY:									
Venice	Consul	1 2 4	– –	11 4 5	– –	– –	1 18 6	– –	14 5
Leghorn	ditto	– –	10 – –	– –	96 18 3	– –	– –	– –	106 18 3
Brindisi	ditto	– –	5 11 6	1 11 10	– –	– –	– –	– –	7 3 4
Naples	ditto	– –	5 16 11	– –	– –	– –	– –	– –	5 16 11
Palermo	ditto	28 4 2	– 11 1	14 12 10	– –	– –	– –	– –	43 8 1
Genoa	ditto	– –	– –	– –	– –	– –	3 11 7	– –	3 11 7
Florence	ditto	37 7 5	2 17 4	– –	– –	– –	– –	56 – –	96 4 9
Cagliari	ditto	– –	1 3 1	– –	– –	– –	– –	197 10 4	198 13 5
Civita Vecchia	ditto	—	—	—	—	—	—	—	—
Ancona	Vice Consul	– –	– –	– –	– –	– –	– –	53 15 –	53 15 –
ADAGASCAR:									
Tananarivo	Consul	117 18 –	– –	– –	– –	– –	– –	– –	117 18 –
EXICO:									
Mexico	Consul	—	—	—	—	—	—	—	—
Vera Cruz	ditto	—	—	—	—	—	—	—	—
Tampico	ditto	—	—	—	—	—	—	—	—
San Blas	ditto	—	—	—	—	—	—	—	—
ONTE VIDEO:									
Monte Video	Consul	– –	31 15 11	12 2 4	– –	– –	– –	– –	43 18 3
OROCCO:									
Tangier	Minister Plenipotentiary and Consul General.	– –	– –	6 2 6	– –	– –	– –	– –	6 2 6
Mogador	Vice Consul	85 – –	– –	130 19 –	– –	– –	– –	– –	215 19 –
AVIGATOR ISLANDS:									
Samoa	Consul	—	—	—	—	—	—	—	—
Carried forward £.		1,055 11 5	242 10 6	998 6 4	883 2 8	100 – –	441 1 3	591 12 –	4,312 4 2

Civil Service Estimates—Class V.—*continued.*

Vote 2.—Consular Services—*continued.*

Country and Residence.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Compensation.	Total.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward		1,055 11 5	242 10 6	998 6 4	883 2 8	100 – –	441 1 3	591 12 –	4,312 4 2
NETHERLANDS:									
Batavia	Consul	–	–	–	187 5 5	–	–	–	187 5 5
Amsterdam	ditto	–	–	–	66 3 6	–	–	–	66 3 6
Rotterdam	ditto	–	–	–	50 15 4	–	12 10 4	–	63 5 8
Surinam	ditto	12 7 –	–	11 9 2	–	–	–	–	23 16 2
NICARAGUA:									
Grey Town	Consul	231 5 –	–	–	–	–	–	–	231 5 –
PERSIA:									
Tabreez	Consul General	—	—	—	—	—	—	—	—
Resht	Consul	30 14 2	–	8 – –	–	–	–	–	38 14 2
PERU:									
Lima	Consul General	119 2 2	–	–	201 9 8	–	–	–	320 11 10
Callao	Consul	–	–	1 6 –	–	–	–	–	1 6 –
Islay	ditto	—	—	—	—	—	—	—	—
Arica	ditto	—	—	—	—	—	—	—	—
Payta	ditto	—	—	—	—	—	—	—	—
PORTUGAL:									
Lisbon	Consul	–	–	–	175 19 8	–	–	–	175 19 8
Oporto	ditto	–	11 7 10	–	154 10 4	–	–	–	165 18 2
Madeira	ditto	—	—	—	—	—	—	—	—
St. Michael's	ditto	41 3 –	2 18 5	–	–	–	–	–	44 1 5
Cape Verde	ditto	—	—	—	—	—	—	—	—
Loanda	Vice Consul	59 14 –	–	–	–	–	–	–	59 14 –
Mozambique	Consul	–	–	– 16 –	–	–	–	–	– 16 –
RUSSIA:									
St Petersburg	Consul	—	—	—	—	—	—	—	—
Archangel	ditto	–	10 – –	–	–	–	–	–	10 – –
Riga	ditto	–	2 9 4	–	–	–	–	–	2 9 4
Helsingfors	ditto	28 10 5	–	–	–	–	–	–	28 10 5
Warsaw	Consul General	—	—	—	—	—	—	—	—
Odessa	Consul	19 7 2	1 7 –	11 10 7	–	–	–	–	32 4 9
Nicolaieff	Vice Consul	–	3 7 8	55 9 1	–	–	–	–	58 16 9
Berdiansk	ditto	—	—	—	—	—	—	—	—
Taganrog	Consul	–	13 2 9	– 14 6	–	–	–	–	13 17 3
Kertch	ditto	—	—	—	—	—	—	—	—
Poti	Vice Consul	—	—	—	—	—	—	—	—
Tiflis	Consul General	—	—	—	—	—	—	—	—
SANDWICH ISLANDS:									
Honolulu	Consul General	62 5 –	18 9 9	–	–	–	10 – –	–	90 14 9
SANTO DOMINGO:									
Santo Domingo	Vice Consul	–	9 2 –	4 7 6	–	–	–	–	13 9 6
SPAIN:									
Bilbao	Consul	200 – –	– 8 3	–	–	–	–	–	200 8 3
Coruña	ditto	—	—	—	—	—	—	—	—
Cadiz	ditto	–	7 12 4	–	–	–	18 4 7	–	25 16 11
Malaga	ditto	58 13 4	–	–	150 – –	–	–	–	208 13 4
Alicante	Vice Consul	–	10 – –	–	–	–	1 13 –	–	11 13 –
Barcelona	Consul	–	–	–	1 16 –	–	–	–	1 16 –
Balearic Isles	ditto	–	1 3 4	–	–	–	–	–	1 3 4
Teneriffe	ditto	23 8 5	– 5 6	–	–	–	–	–	23 13 11
Havana	Consul General	66 14 5	95 9 10	–	–	–	–	–	162 4 3
Trinidad	Vice Consul	—	—	—	—	—	—	—	—
St. Jago de Cuba	ditto	—	—	—	—	—	—	—	—
Porto Rico	Consul	1 15 10	20 9 –	5 5 –	–	–	4 11 6	–	32 1 4
Manilla	ditto	–	44 4 8	–	–	–	–	–	44 4 8
Santander	Vice Consul	8 2 –	–	–	–	–	–	–	8 2 –
SWEDEN AND NORWAY:									
Stockholm	Consul	–	–	–	5 10 4	–	–	–	5 10 4
Gottenburg	ditto	–	20 4 4	–	–	–	–	61 – –	81 4 4
Christiania	Consul General	202 18 10	13 19 9	–	–	–	3 – 2	–	219 18 9
Carried forward £.		2,221 12 2	528 12 3	1,097 4 2	1,876 12 11	100 – –	491 – 10	652 12 –	6,967 14 4

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Compensation.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		2,221 12 2	526 12 3	1,097 4 2	1,876 12 11	100 - -	491 - 10	652 12 -	6,967 14 4
TRIPOLI:									
Tripoli - -	Consul General	- -	- -	84 - 10	5 - -	- -	- -	- -	89 - 10
Bengazi - -	Vice Consul -	136 19 2	- -	- -	- -	- -	- -	- -	136 19 2
TUNIS:									
Tunis - - -	Agent and Consul General.	- -	16 2 -	17 8 8	15 - -	- -	- -	- -	48 10 8
TURKEY IN EUROPE:									
Belgrade - -	Agent and Consul General.	211 - 1	26 1 -	- -	- -	- -	- -	- -	237 1 1
Bucharest - -	- ditto - ditto	10 11 10	15 2 -	1 8 -	- -	- -	19 4 -	- -	46 5 10
Jassy - - -	Vice Consul -	4 - -	- -	- -	- -	- -	- -	- -	4 - -
Rustchuk - -	Consul - -	- -	6 - 2	- -	- -	- -	- -	- -	6 - 2
Kustendje - -	Vice Consul -	—	—	—	—	—	—	—	—
Bosnia - - -	Consul - -	- -	30 15 4	- -	- -	- -	- -	- -	30 15 4
Constantinople -	Consul General	213 4 10	75 14 1	693 18 9	- -	705 18 1	1 8 2	- -	1,690 3 11
Dardanelles - -	Vice Consul -	62 13 1	- -	- -	- -	- -	- -	- -	62 13 1
Salonica - -	Consul - -	- -	12 15 4	19 15 11	- -	- -	- -	- -	32 11 3
Scutari - -	ditto - -	- -	15 - -	- -	- -	- -	- -	- -	15 - -
Crete - - -	ditto - -	—	—	—	—	—	—	—	—
TURKEY IN ASIA:									
Brussa - -	Vice Consul -	—	—	—	—	—	—	—	—
Smyrna - -	Consul - -	- -	15 4 9	326 11 5	- -	479 17 -	48 11 7	- -	870 4 9
Erzeroum - -	ditto - -	116 2 5	22 10 6	- -	- -	- -	- -	- -	138 12 11
Trebizond - -	Vice Consul -	21 17 7	- -	- -	- -	- -	- -	- -	21 17 7
Damascus - -	ditto - -	83 3 9	- -	- -	- -	- -	- -	- -	83 3 9
Aleppo - -	Consul - -	—	—	—	—	—	—	—	—
Beyrout - -	Consul General	- -	45 3 3	- -	- -	- -	- -	- -	45 3 3
Cyprus - -	Consul - -	—	—	—	—	—	—	—	—
Jerusalem - -	ditto - -	125 17 4	1 8 6	- -	- -	- -	- -	- -	127 5 10
Jeddah - -	ditto - -	- -	- -	20 19 1	- -	- -	- -	- -	20 19 1
Moossul - -	Vice Consul -	85 - -	- -	- -	- -	- -	- -	- -	85 - -
UNITED STATES:									
Portland - -	Consul - -	- -	- 2 10	- -	- -	- -	- -	- -	- 2 10
Boston - -	ditto - -	- -	1 6 2	- 14 1	- -	- -	- -	- -	2 - 3
New York - -	Consul General	- -	1 5 7	- -	- -	- -	26 11 -	- -	27 16 7
Philadelphia -	Consul - -	- -	- -	2 14 -	- -	- -	- -	- -	2 14 -
Baltimore - -	ditto - -	- -	- -	- 10 9	- -	- -	- -	- -	- 10 9
Charleston - -	ditto - -	4 6 6	1 9 9	- 17 6	- -	- -	- -	- -	6 13 9
Savannah - -	ditto - -	39 17 6	- -	- 18 2	- -	- -	- -	- -	40 15 8
Mobile - -	ditto - -	—	—	—	—	—	—	—	—
New Orleans -	ditto - -	34 1 10	- -	- -	- -	- -	19 3 6	- -	53 5 4
Galveston - -	ditto - -	—	—	—	—	—	—	—	—
San Fransisco -	ditto - -	- -	- 11 5	- -	- -	- -	- -	- -	- 11 5
VENEZUELA:									
Caracas - -	Consul General	—	—	—	—	—	—	—	—
FIJI ISLANDS:									
Fiji Islands - -	- - -	1,286 10 10	- -	20 9 11	- -	- -	- -	- -	1,307 - 9
Expenditure which cannot be localised -		- -	- -	19 6 11	- -	- -	23 6 6	- -	42 13 5
	£.	4,656 18 11	815 4 11	2,306 18 2	1,896 12 11	1,285 15 1	629 5 7	652 12 -	12,243 7 7

Foreign Office,
14 December 1876.

F. B. Alston,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue, and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
IN AID OF LOCAL REVENUES:				
A.—Heligoland	1,500 – –	1,473 18 7	26 1 5	—
B.—Falkland Islands	3,500 – –	3,500 – –	—	—
C.—Leeward Islands	4,688 – –	4,688 – –	—	—
D.—West Coast of Africa Steamer	4,500 – –	4,472 4 3	27 15 9	—
DA.—Fiji Islands	40,000 – –	40,000 – –	—	—
SALARIES, &c. OF GOVERNORS, &c.				
E.—Bermudas	2,400 – –	2,286 5 3	113 14 9	—
F.—Bahamas	1,250 – –	1,011 13 4	238 6 8	—
G.—Western Australia	1,800 – –	1,367 10 –	432 10 –	—
H.—Western Coast of Africa	2,500 – –	2,824 18 2	– – –	324 18 2
I.—Windward Islands	8,250 – –	7,947 10 1	302 9 11	—
K.—Leeward Islands	3,600 – –	3,864 19 11	– – –	264 19 11
L.—Justices in the West Indies	900 – –	450 – –	450 – –	—
M.—Passages of Governors and other Colonial Officers	5,000 – –	6,222 12 7	– – –	1,222 12 7
N.—Clergy, North America	2,201 – –	2,039 19 10	161 – 2	—
O.—Transport of Liberated Africans from St. Helena to Africa	616 – –	579 11 8	36 8 4	—
P.—Mr. Froude's Mission to the Cape of Good Hope	500 – –	500 – –	—	—
£.	83,205 – –	83,229 3 8	1,788 7 –	1,812 10 8
Deduct Surplus				1,788 7 –
Net Deficit to be voted £.				24 3 8

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer	10,400 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving occurred under the head of Coast Guard Establishment, part of the expenditure under that head being of a variable character.

D.—The sum, for the expenditure of which the Sierra Leone Government produced sufficient evidence, fell short by 27 *l.* 15 *s.* 9 *d.* of the amount granted by Parliament.

E.—The Saving is caused by the death of the Colonial Secretary in the course of the year. As shown in the note on the Estimate, the whole salary of his successor will be borne on Colonial funds.

F.—Arrears of salary for 1874–5 were drawn for in 1875–6; on the other hand, a whole quarter's salary for 1875–6 did not come in course of payment till the next financial year.

G.—Some arrears of salary for 1874–5, amounting to 17 *l.* 10 *s.*, were drawn in 1875–6; on the other hand, a quarter's salary for 1875–6 did not come in course of payment till the next year.

H.—Large arrears of half salary, &c. came in course of payment in 1875–6 owing to changes in the Government; but against this have to be set the salary and office allowances for one quarter of 1875–6, which were not drawn within that year.

I.—On account of changes in the administration of the Governments, less than 12 months' salary for St. Vincent, and also for Tobago, came in course of payment in 1875–6. On the other hand, the salary of the Private Secretary to the Governor-in-Chief, for nearly five quarters, came in course of payment in that year.

K.—Arrears for 1874–5 of the half salary of the Administrator of the Government of the Leeward Islands were drawn for in 1875–6; on the other hand, less than 12 months' salary of the Governor's Private Secretary was drawn within the year.

L.—This Saving is caused by the retirement, on 1 January 1875, of the St. Vincent Magistrate.

M.—Charges which were not foreseen when the Estimate was framed, came in course of payment within the year. In consequence of the uncertainty which exists as to the changes which may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service.

N.—The Saving is caused by the death of two of the Missionaries and one of the Pensioners, and also by the fact that three quarters only of one pension came in course of payment in 1875–6. The Saving would have been greater but for the pension assigned to the widow of one of the Missionaries.

O.—This was a re-Vote. It was not practicable to form an exact Estimate of the claims of the Admiralty, by which Department the service was conducted.

The Surplus of 1,590 *l.* 0 *s.* 7 *d*, shown on the Account of the Vote "Grants in Aid of Expenditure in certain Colonies," for the year ended 31st March 1875, has been surrendered.

Colonial Office,
31 October 1876.

Carnarvon.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the sums provided under Sub-Heads H., K., and M. Excess.

2. The Statement of Expenditure made in the year 1875–76, on account of Passages, &c., hitherto printed with the Estimates, will be found appended to this Report. Statement of Payments for Passages, &c., 1875–76.

3. The Net Deficit to be voted is, as shown by the Account, 24 *l.* 3 *s.* 8 *d.* Net Deficit.

	£.	s.	d.
Grant - - - - - - - - -	83,205	–	–
Expenditure - - - - - - - -	83,229	3	8
Net Deficit - - - - -	£. 24	3	8

EXTRA RECEIPTS, payable to EXCHEQUER.

4. It will be observed that a sum of 10,400 *l.* has been received as Exchequer Extra Receipts, while it was not assumed in the Estimate that any sums would be received on this account. The Accounting Officer having given no explanation of the variation between the Estimate and the actual Receipts, I may observe that of this amount 10,000 *l.* is a repayment by the Lagos Government, being a moiety of the amount of 20,000 *l.* advanced from Imperial Funds in 1873, to relieve the Settlement of Lagos from financial difficulties, caused by the temporary cessation of trade arising from the closing of the roads by the neighbouring tribes. Extra Receipts.

The advance was made on the understanding that repayment would be made to the Imperial Government as soon as the Colony could obtain funds for that purpose.

I have been informed, in answer to a query on the subject, that the remaining moiety will, it is anticipated, be shortly repaid.

The 400 *l.* paid into the Exchequer, beyond the amount already noticed, was received from the Sierra Leone Government for Stores, &c., handed over with the steamer "Sherbro'," when it was transferred to the Colonial Authorities on 31st March 1871.

STATEMENT of EXPENDITURE on account of PASSAGES, &c., charged to the Vote of 1875–76.

			£.	s.	d.
Governor-in-Chief, Windward Islands.	Expenses on a tour of inspection in the Windward Islands - -		50	–	4
Bishop of Antigua - -	Expenses in visitation of diocese - - - - - - - -		5	16	–
Ditto - - - - -	- - ditto - - ditto - - - - - - - - -		4	5	10
Ditto - - - - -	- - ditto - - ditto - - - - - - - - -		9	1	11
Bishop of Newfoundland -	Expenses of journey from Newfoundland to Bermuda, on visitation -		60	–	–
Major General Sir Garnet Wolseley and his Staff, &c.	Conveyance to Cape Town *en route* to Natal, and Hotel Expenses, &c.		445	2	9
Ditto - - ditto -	Expenses of Passage from the Cape to Natal - - - - -		36	–	–
Ditto - - ditto -	Expenses of returning from Maritzburg to London - - - -		156	2	8
Cyril Graham - - -	Expenses of Passage to Grenada, to administer the Government -		107	–	–
S. Freeling - - - -	Expenses in proceeding from Grenada to Barbados, to administer the Government - - - - - - - - - -		46	11	4
PASSAGE ALLOWANCES to following OFFICERS on APPOINTMENT or RETIREMENT:					
R. W. Rawson - - -	Governor-in-Chief - -	Windward Islands - - - -	300	–	–
Marquis of Normanby - -	Governor - - -	From Queensland to New Zealand -	500	–	–
Sir B. C. C. Pine - -	Lieutenant Governor -	Natal - - - - - - -	450	–	–
Surgeon Major S. Rowe -	Administrator - -	Gambia - - - - - - -	250	–	–
J. Pope-Hennessy - - -	Governor-in-Chief - -	Windward Islands - - - -	350	–	–
Sir H. E. Bulwer - - -	Lieutenant Governor -	Labuan - - - - - - -	500	–	–
Ditto - - - -	Governor - - -	Natal - - - - - - -	450	–	–
Colonel R. W. Harley - -	Lieutenant Governor -	Tobago - - - - - - -	250	–	–
Major W. C. Lanyon - -	Administrator - -	Griqua Land West - - - -	500	–	–
C. H. Kortright - - -	Governor - - -	From Gambia to Sierra Leone - -	52	11	9
H. T. Ussher - - -	Lieutenant Governor -	Tobago - - - - - - -	250	–	–
Ditto - - - -	Governor - - -	Labuan - - - - - - -	500	–	–
S. Freeling - - - -	Lieutenant Governor -	Grenada - - - - - - -	250	–	–
T. F. Callaghan - - -	Governor - - -	Falkland Islands - - - -	400	–	–
Captain Sir J. H. Glover -	- ditto - - -	Newfoundland - - - - -	300	–	–
		£.	6,222	12	7

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 4.

ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of ST. HELENA, in the Year ended 31st March 1876, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Orange River Territory - - - - - -	500 – –	500 – –	—	—
B.—St. Helena - - - - - - - -	2,835 – –	2,764 17 8	70 2 4	—
£.	3,335 – –	3,264 17 8		—
Surplus to be surrendered - - - £.			70 2 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	60 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to the Exchequer -	62 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This saving is ascribable to the circumstance that the Revenue of the Civil and Military Pension Fund proved to be larger than the sum which had been placed on the Estimate. Irrespectively of this cause, there was a small saving arising from the lapse of pensions (in consequence of annuitants' marriage or death), but it was more than counterbalanced by the circumstance that, in a few instances, more than a twelvemonth's pension came in course of payment within the year.

The Surplus of 355 *l.* 19 *s.* 1 *d.*, shown on the Account of the Vote "Orange River Territory and St. Helena," for the year ended 31st March 1875, has been surrendered.

Colonial Office,
31 October 1876.

Carnarvon.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 70 *l.* 2 *s.* 4 *d.*

	£. s. d.
Grant - - - - - - - - - - -	3,335 – –
Expenditure - - - - - - - - -	3,264 17 8
Surplus - - - £.	70 2 4

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMISSIONS for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Allowances - - - - - - - -	112 – –	86 12 4	25 7 8	—
B.—Incidental Expenses - - - - - -	10 – –	- - -	10 – –	—
C.—Agency and Consulate General at Zanzibar -	3,860 – –	786 10 3	3,073 9 9	—
£.	3,982 – –	873 2 7		—
Surplus to be surrendered - - £.			3,108 17 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer -	3 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This arises from the Allowance to the Judge at Sierra Leone having lapsed since the 30th of June 1875.

B.—It was thought right to provide a small sum for incidental expenses.

C.—The remainder of the Expenditure under this Sub-Head has been paid temporarily by the Indian Government, who share the cost of the Zanzibar Agency with this office, and who should be recouped from this Fund when the question between the two Departments, as to the cost of the Zanzibar Establishment, which is still under discussion, is adjusted. In the meantime this Surplus Balance is surrendered to the Exchequer, and it will have to be re-voted when the question is settled.

The Surplus of 9 *l.* 14 *s.* 5 *d.*, shown on the Account of the Vote "Commissions for Supression of the Slave Trade," for the year ended 31st March 1875, has been surrendered.

Foreign Office,
30 November 1876.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

xpenses of anzibar Consul.

A., B., C.

1. THE circumstances under which the salary of Her Majesty's Consul at Mozambique, and the moiety of the expense of the Consulate General at Zanzibar, are defrayed out of this Vote, instead of out of that for Consular Services, are explained in the annexed correspondence.

ub-Head C.

2. No payments on account of the Consular Establishment at Zanzibar have been charged on this Vote during the year 1875–76, for the reasons stated by the accounting officer in his explanation of the causes of variation between Expenditure and Grant under the Sub-Head C.

urplus.

3. The Surplus to be surrendered is, as shown by the account, 3,108 *l.* 17 *s.* 5 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	3,982	–	–
Expenditure - - - - - - - - -	873	2	7
Surplus - - - £.	3,108	17	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

EXTRACT from a Letter from Mr. Bourke to the Secretary of the Treasury, dated Foreign Office, 28th January 1875.

"THE Item of 122 *l.*, which has lately been estimated for annually on account of the expenses of the "Slave Trade Mixed Commission Courts at Sierra Leone and Havana, is included in this Estimate, and "the only new item of Expenditure is one of 800 *l.* for a Consul at Mozambique, to which appointment it is proposed to assign a salary of 600 *l.* a year, with an office allowance of 200 *l.* This post, I "am to state, has not been included in the General Consular Estimates, because its establishment is "required almost entirely on account of considerations connected with the suppression of the Slave "Trade; and although, doubtless, the appointment of a Consul at Mozambique may assist in the "development of legitimate commerce on that coast, yet as the appointment is mainly recommended "with the view to the suppression of the Slave Traffic, which is still extensively carried on from the "Portuguese possessions and the adjoining countries in the neighbourhood of the Mozambique channel, "it has been thought better to include the cost of this post in the Slave Trade rather than in the General "Consular Estimate, and Lord Derby trusts that their Lordships will sanction this Expenditure, and "approve of its being dealt with in the manner above proposed."

(B.)

INCLOSURE in Letter to Treasury of 28th January 1875.

SUPPRESSION OF THE SLAVE TRADE.

I.—ESTIMATE of the Sum required in the Year ending 31st March 1876, for defraying the Expenses of the Agency and Consulate General at Zanzibar and other Establishments in connection with the SUPPRESSION of the SLAVE TRADE.

Three Thousand Nine Hundred and Eighty-two Pounds.

II. SUB-HEADS under which this Vote will be accounted for by the FOREIGN OFFICE.

	1875–76.	1874–75.	Increase.	Decrease.
	£.	£.	£.	£.
A.—Salaries - - - - - - - -	2,930	- -	2,930	—
B.—Offices - - - - - - - -	312	112	200	—
C.—Incidental Expenses - - - - - -	740	10	730	—
£.	3,982	122	3,860	—

INCREASE - - - - - - - - £. 3,860.

EXTRA RECEIPTS.—Fees and Fines, estimated at - - - {Judicial, 200 *l.* / Consular, 80 *l.*} £. 280.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 5.—COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE—*continued.*

III. DETAILS of the above.

STATION.	OFFICE.	A.—SALARIES.			B.—OFFICE ALLOWANCE.	
			1875–76.	1874–75.	1875–76.	1874–75.
		£	£.	£.	£.	
Zanzibar - -	Agent and Consul General - -	1,680				
	Assistant - - - - - - -	750				
	Surgeon - - - - - - -	650				
	Head Clerk - - - - - -	120				
	Gazeratti Accountant - - -	80				
	Arabic Interpreter and Writer - -	72				
	8 Peons, 1 at 17 *l.*, and 7 at 13 *l.* per annum each - - - - - -	108				
	Consular Agents on Coast - -	200				
	Interpreters - - - - - -	1,000				
		4,660				
	Less, a moiety papable by the Indian Government - - - - - -	2,330	2,330			
Mozambique -	Consul - - - - - - -	–	600	–	200	–
Sierra Leone -	Judge - - - - - - -	–	–	–	50	50
Havana - -	Ditto - - - - - - -	–	–	–	50	50
	Alguazil - - - - - - -	–	–	–	12	12
	£.	–	2,930	–	312	112

C.—INCIDENTAL EXPENSES.

		1875–76.	1874–75.
	£.	£.	£.
Zanzibar; Interest payable by Her Majesty's Government on cost of the house purchased for Agency and Consulate General - -	- -	120	—
Ditto, Contingencies - - - - - - - - - -	300		
Less, a moiety paid by Indian Government - - - -	150		
		150	—
Expenses connected with Liberated Africans - - - - - -	- -	460	—
Contingencies at Sierra Leone and Havana - - - - - -	- -	10	10
£.	- -	740	10

(C.)

Sir, Treasury Chambers, 11 February 1875.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 28th ultimo on the subject of the establishment which will be required for the Consulates at Zanzibar and Mozambique, with reference to the measures recently adopted with the view to the more effectual suppression of the Slave Trade on the East Coast of Africa.

Their Lordships observe that no mention is made in your letter whether the Earl of Derby is of opinion that the whole cost of the salary proposed for the Consul at Mozambique should be defrayed out of Imperial Funds, or that a moiety should be charged to Indian Revenues, as in the case of the remainder of the expenditure.

I am, therefore, to state that, while my Lords will not refuse their consent to provision being made in the Estimates for the sum of 3,860 *l.*, as proposed "towards the expenses of the agency and Consulate "General at Zanzibar, &c.," they are of opinion that, for the ensuing year, at least, the amount should be voted in one sum, and they have issued the necessary directions for this purpose.

* * * * * * * * * *

I am, &c.
(signed) *Wm. Law.*

The Honourable R. Bourke,
Foreign Office.

Note.—This correspondence was furnished by the Foreign Office in reply to a Query.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage and Slave Bounties	10,000 – –	11,207 3 2	-	1,207 3 2
LIBERATED AFRICAN DEPARTMENT:				
B.—Salaries	161 – –	170 17 3	-	9 17 3
C.—Boat Service and Repairs to Boats	169 – –	190 2 8	-	21 2 8
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	125 – –	135 12 –	-	10 12 –
E.—Rent, and Allowances in lieu thereof	40 – –	40 – –	—	—
F.—Incidental Expenses	100 – –	64 17 –	35 3 –	—
G.—Maintenance of Liberated Africans	4,528 – –	3,926 5 6	601 14 6	—
H.—Maintenance and Repairs of Buildings	50 – –	-	50 – –	—
I.—Purchase of Clothing	-	3 5 6	-	3 5 6
K.—Compensation to Owners of Dhows illegally captured by H. M. S. "London" and "Daphne"	-	468 16 8	-	468 16 8
L.—Amount required to make good a Theft believed to have been committed by part of the crew of H. M. S. "Wolverene" in searching a Dhow suspected of being engaged in the Slave Trade	-	42 2 1	-	42 2 1
£.	15,173 – –	16,249 1 10	686 17 6	1,762 19 4
Deduct Surplus				686 17 6
Net Deficit to be voted £.				1,076 1 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum required for Tonnage and Slave Bounties cannot be estimated with any approach to certainty, since the amount that may come in course of payment depends on the number and size of the vessels captured, and the number of slaves found on board of them.

B.—The excess on this Sub-head was caused by the absence on leave of the clerk in charge at Sierra Leone, in consequence of which part of his salary for 1874-75 was not paid until 1875-76.

C.—This excess arose from the employment of a second boat.

D.—This excess was caused entirely by the increased cost of Forage supplied to the Superintendent at St. Helena.

F.—These expenses, which are now almost entirely confined to the Funeral Expenses of Liberated Africans at Sierra Leone, cannot be exactly estimated.

G.—This surplus is attributable to the gradual diminution in the number of Liberated Africans to be provided for as the aged and infirm die off.

H.—No expenditure was incurred for the maintenance or repair of buildings during the year, although it is necessary to make provision under that head.

I.—This is the cost of Clothing supplied to Slaves captured in British waters during the first quarter of the present year.

K. and L.—Unforeseen expenditure.

The Surplus of 15,912 *l.* 6 *s.* 1 *d.*, shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

A.—Tonnage and Slave Bounties.

LIBERATED AFRICAN DEPARTMENT:

B.—Salaries.
C.—Boat Service and Repairs to Boats.
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof.

2. Three new Sub-Heads, not contemplated in the Estimate, have been introduced into this Account, viz.:— New Sub-heads.

I.—Purchase of Clothing.
K.—Compensation to owners of Dhows illegally captured by H. M. S. "London" and "Daphne."
L.—Amount required to make good a theft believed to have been committed by part of the crew of H. M. S. "Wolverene" in searching a Dhow suspected of being engaged in the Slave Trade.

3. The Statement of Payments made in the year 1875–76, on account of Bounties on Slaves, &c., hitherto printed with the Estimates, will be found appended to this Report. Statement of Payments for Bounties, &c. 1875–6.

4. The Net Deficit to be voted is, as shown by the Account, 1,076 *l.* 1 *s.* 10 *d.* Net Deficit.

	£.	s.	d.
Grant	15,173	–	–
Expenditure	16,249	1	10
Net Deficit	£. 1,076	1	10

STATEMENT of PAYMENTS made in the Year 1875–76, on account of BOUNTIES on SLAVES, CAPTURED NEGROES' SUPPORT, and COMPENSATIONS, &c., awarded to OWNERS of DHOWS, in continuation of the Statement in last Year's Estimate.

I.—TONNAGE AND SLAVE BOUNTIES, &c.

CAPTORS.	Amount. £.	s.	d.
The Officers and Crew of Her Majesty's Ship "Daphne"	75	–	–
Ditto ditto "London"	4,209	2	3
Ditto ditto "Rifleman"	2,321	2	11
Ditto ditto "Thetis"	2,273	9	9
Ditto ditto "Vulture"	2,063	19	–
Mr. G. C. Coulson, late Commandant of Sherbro'	73	13	10
Mr. N. Davis, Commandant of Sherbro'	190	15	5
£.	11,207	3	2

II.—SUPPORT OF CAPTURED NEGROES.

DESCRIPTION OF SERVICE.	Amount. £.	s.	d.
Salaries	170	17	3
Boat Service and Repairs to Boats	190	2	8
Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	135	12	–
Rent, and Allowances in lieu thereof	40	–	–
Incidental Expenses	64	17	–
Maintenance of Liberated Africans	3,926	5	6
Purchase of Clothing	3	5	6
£.	4,530	19	11

III.—COMPENSATIONS, &c.

PARTICULARS.	Amount. £.	s.	d.
Compensations to Owners of Dhows illegally captured by Her Majesty's Ships "London" and "Daphne"	468	16	8
Amount required to make good a theft believed to have been committed by part of the Crew of Her Majesty's Ship "Wolverene" in searching a Dhow suspected of being engaged in the Slave Trade	42	2	1
	510	18	9

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 7.

EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Emigration Board, Salaries and Wages - -	5,126 – –	4,765 13 6	360 6 6	—
B.— Ditto - ditto - Incidental Expenses - -	100 – –	46 – 5	53 19 7	—
G.—Passages, in certain cases, of Families of Convicts or of Time-expired Men - - - -	300 – –	209 17 5	90 2 7	—
£.	5,526 – –	5,021 11 4		—
Surplus to be surrendered - - - £.			504 8 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	1,200 – –
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer -	1,010 10 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus of 360*l.* 6*s.* 6*d.* Of this amount, 330*l.* 19*s.* 7*d.* arose from a death vacancy in the Commissioners' Establishment not filled up. There was also a saving on the amount estimated for a Writer.
B.—Surplus, 53*l.* 19*s.* 7*d.* Charges less than was anticipated.
G.—Surplus, 90*l.* 2*s.* 7*d.* Charges less than was anticipated.

The Surplus of 311*l.* 11*s.*-10*d.*, shown on the Account of the Vote "Emigration," for the year ended 31st March 1875, has been surrendered.

T. W. C. Murdoch,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 504*l.* 8*s.* 8*d.*

	£. s. d.
Grant - - - - - - - - -	5,526 – –
Expenditure - - - - - - - -	5,021 11 4
Surplus - - - £.	504 8 8

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 8.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Freight of Specie in aid of the Treasury Chests Abroad - - - - - - - -	5,000 – –	1,910 10 9	3,089 9 3	—
Surplus to be surrendered - - - £.			3,089 9 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	15,804 19 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Saving on this Vote is chiefly due to the fact that the course of the exchanges rendered it desirable to raise funds for the supply of the chests in China and the Straits Settlements by the negotiation of bills, and to discontinue the practice of remitting dollars from this country.

EXTRA RECEIPTS:—This is the amount of the net profit arising on the Treasury Chest Transactions for 1874–75.

The Surplus of 630 *l.* 0 *s.* 6 *d.*, shown on the Account of the Vote "Treasury Chest," for the year ended 31st March 1875, has been surrendered.

R. E. Welby,
Accounting Officer.

Treasury, 29 November 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 3,089 *l.* 9 *s.* 3 *d.*

	£. s. d.
Grant - - - - - - - - - - -	5,000 – –
Expenditure - - - - - - - - - -	1,910 10 9
Surplus - - - £.	3,089 9 3

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class V. has fallen short of the Grants for the Year 1875–76.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 10,512 *l.* 9 *s.* 1 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts Payable to the Exchequer. Estimated.	Extra Receipts Payable to the Exchequer. Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic Services	231,542	230,847 13 –	694 7 –	- -	48,800 – –	37,025 5 4
2	Consular Services	248,039	243,893 10 1	4,145 9 11	- -	43,000 – –	43,999 19 1
3	Grants in Aid of Expenditure in certain Colonies	83,205	83,229 3 8	- -	24 3 8	- -	10,400 – –
4	Orange River Territory and St. Helena	3,335	3,264 17 8	70 2 4	- -	60 – –	62 – –
5	Commissions for Suppression of the Slave Trade	3,982	873 2 7	3,108 17 5	—	- -	3 – –
6	Tonnage Bounties, &c., and Liberated African Department	15,173	16,249 1 10	- -	1,076 1 10	—	—
7	Emigration	5,526	5,021 11 4	504 8 8	- -	1,200 – –	1,010 10 10
8	Treasury Chest	5,000	1,910 10 9	3,089 9 3	- -	- -	15,804 19 11
	TOTAL £.	595,802	585,289 10 11	11,612 14 7	1,100 5 6	93,060 – –	108,305 15 2
	NET SURPLUS £.			10,512 9 1		More than Estimated £.	15,245 15 2

Exchequer and Audit Department,
15 January 1877.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1875–76.

CLASS VI.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - - -	223,958 – –	223,866 18 8	91 1 4	—
B.—Compensation and Compassionate Allowances	208,701 – –	206,051 19 3	2,649 – 9	—
C.—Gratuities - - - - - - - -	2,700 – –	2,336 15 8	363 4 4	—
£.	435,359 – –	432,255 13 7		—
Surplus to be surrendered - - - £.			3,103 6 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - -	80 6 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The Saving is caused by the falling-in of Compensation Allowances provided for, principally under the Head of Court of Bankruptcy.

C.—The amount which may have to be paid under this Head can never be foreseen with any accuracy.

The Surplus of 1,473 *l.* 13 *s.* 2 *d.*, shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1875, has been surrendered.

Paymaster General's Office,
27 November 1876.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 3,103 *l.* 6 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	435,359	–	–
Expenditure - - - - - - -	432,255	13	7
Surplus - - - -	£. 3,103	6	5

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1876, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions	36,600 – –	35,943 4 6	656 15 6	—
B.—Compensation Allowance	—	—	—	—
C.—Commutation of Pensions	100 – –	11 – –	89 – –	—
£.	36,700 – –	35,954 4 6		—
Surplus to be surrendered £.			745 15 6	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	550	–	–
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer	425	15	4

	£.	s.	d.
Gross Amount of Extra Receipts brought to Account	474	14	4
Less returned Contributions	48	19	–
£.	425	15	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this head arises from the mortality amongst the Pensioners having been greater than was anticipated.

C.—Over-estimated.

The Surplus of 958*l.* 4*s.* 5*d.*, shown on the Account of the Vote, "Merchant Seamen's Fund, Pensions, &c.," for the year ended 31st March 1875, has been surrendered.

Board of Trade,
30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN my Report on the Appropriation Account of this Vote for the year 1874-75, I called attention to the acceptance by the Board of Trade of contributions from Seamen entitling the contributors to Pensions in cases which appeared inadmissible under the terms of the Act 14 & 15 Vict. c. 102, ss. 43 and 50.

The Committee on Public Accounts stated in their First Report that they considered that a legal opinion as to this proceeding should be obtained without delay by the Board of Trade.

In reply to a communication on the subject, I was informed, on the 3rd of January 1877, that the question has been submitted to the Law Officers of the Crown, but that their opinion has not yet been transmitted to the Board of Trade.

2. The Surplus to be surrendered to the Exchequer is, as shown by the Account, 745 *l.* 15 *s.* 6 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	36,700	–	–
Expenditure - - - - - - - - -	35,954	4	6
Surplus - - - -	£. 745	15	6

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "RELIEF of DISTRESSED BRITISH SEAMEN ABROAD," in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Relief of Distressed British Seamen Abroad -	30,000 – –	27,620 19 2	2,379 – 10	—
B.—Contribution towards Establishment at Sable Island	400 – –	400 – –	—	—
C.—Contribution towards Establishment at Torres Straits.	600 – –	1,200 – –	- -	600 – –
£.	31,000 – –	29,220 19 2	2,379 – 10	600 – –
Deduct Deficit - - - - - - - - - -			600 – –	
Net Surplus to be surrendered - - - £.			1,779 – 10	

	£. s.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	1,600 – –
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer	1,665 11 2

	£. s. d.
Gross Amount brought to account - - - - -	1,667 17 10
Less refunded - - - - - - - -	2 6 8
£.	1,665 11 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated.

C.—This includes the contribution for 1874-75, which was not paid till 1875-76. This Sub-Head for 1874-75, showed a Surplus of 600*l.*

A Grant has been taken for 2,185*l.* 16*s.* 1*d.*, the Deficit shown on the Account of the Vote "Relief of Distressed British Seamen Abroad," for the year ended 31st March 1875.

Board of Trade,
30 November 1876.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure over the Estimate under Sub-Head C., which is occasioned by the Amount voted as a contribution towards the establishment at Torres Straits, for the year 1874–75 not having been paid till 1875–76.

It appears that the Lords of the Treasury sanctioned the sum of 600*l.* being placed upon the Estimate for 1874–75, on the understanding that no portion thereof should be parted with until the receipt of certain information, which, however, was not obtained until the Vote for 1874–75 was closed.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,779*l.* 0*s.* 10*d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	31,000	–	–
Expenditure - - - - - - -	29,220	19	2
Net Surplus - - -	£. 1,779	–	10

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOSPITALS and INFIRMARIES, IRELAND, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Board of Superintendence (Dublin Hospitals):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	153 – –	153 – –	—	—
B.—Rent	70 – –	70 – –	—	—
C.—Incidental Expenses	5 – –	5 5 –	–	– 5 –
D.—Grants in Aid of Hospitals	16,750 – –	16,750 – –	—	—
E.—Grants to Treasurers of Public Infirmaries	1,693 – –	1,541 12 7	151 7 5	—
£.	18,671 – –	18,519 17 7	151 7 5	– 5 –
Deduct Deficit			– 5 –	
Net Surplus to be surrendered £.			151 2 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Under-estimated.
E.—Death of medical officers.

The Surplus of 44 *l.* 0 *s.* 3 *d.*, shown on the Account of the Vote "Hospitals and Infirmaries, Ireland," for the year ended 31st March 1875, has been surrendered.

Thomas H. Taylor, Clerk in charge of Accounts. *T. H. Burke,* Accounting Officer.

Dublin Castle, 31 Aug. 1876.

I certify that, to the extent to which the Services are susceptible of a detailed examination, this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Net Surplus on the Grant, amounting to 151*l.*, 2*s.* 5*d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - -	18,671	–	–
Expenditure - - - - - -	18,519	17	7
Net Surplus - - -	£. 151	2	5

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, GREAT BRITAIN, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Toulonese and Corsican Emigrants, &c.	172 – –	167 14 –	4 6 –	—
B.—Polish Refugees	1,100 – –	1,086 – –	14 – –	—
C.—Distressed Spaniards	400 – –	368 8 –	31 12 –	—
D.—French Refugees	310 – –	312 16 –	–	2 16 –
E.—Her Majesty's Charities and Bounties, Scotland	1,850 – –	1,725 7 3	124 12 9	—
F.—Corporation of Berwick, Repairs of Bridge	90 – –	90 9 –	–	– 9 –
G.—Incumbents and Schoolmasters, Isle of Man	90 – –	89 9 –	– 11 –	—
H.—Clarges' Annuity	500 – –	500 – –	—	—
I.—Refuge for the Destitute	325 – –	325 – –	—	—
£.	4,837 – –	4,665 3 3	175 1 9	3 5 –
Deduct Deficit			3 5 –	
Net Surplus to be surrendered £.			171 16 9	

Estimated amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., and E.—The Expenditure under these Sub-Heads is in course of gradual diminution. The excess under Sub-Head D. was caused by an under Estimate.

F. and G.—Fractions of a £.

The Surplus of 175*l.* 16*s.* 3*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:

D.—French Refugees.

F.—Corporation of Berwick, Repairs of Bridge.

2. The Net Surplus to be surrendered is, as shown by the Account, 171*l.* 16*s.* 9*d.*

	£.	s.	d.
Grant - - - - - - -	4,837	–	–
Expenditure - - - - - -	4,665	3	3
Net Surplus - - -	£. 171	16	9

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1876, showing a Surplus upon four Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Concordatum Fund for Charitable Allowances	3,761 – –	3,760 4 –	– 16 –	—
B.—Her Majesty's Bounty - - - - -	179 – –	155 13 –	23 7 –	—
C.—Grant in Aid of Rent and Taxes, of Shelter for Females discharged from Prison.	50 – –	50 – –	—	—
D.—Invalid Foundlings - - - - -	346 – –	325 8 4	20 11 8	—
E.—Lunatics and Idiots - - - - -	852 – –	826 10 10	25 9 2	—
£.	5,188 – –	5,117 16 2		—
Surplus to be surrendered - - - £.			70 3 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Fraction of £.

B.—
D.— } Deaths.
E.—

The Surplus of 26*l.* 19*s.* 6*d.*, shown on Account of the Vote "Miscellaneous Charitable and other Allowances, Ireland," for the year ended 31st March 1875, has been surrendered.

Dublin Castle, 27 September 1876.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant amounting to 70*l.* 3*s.* 10*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - -	5,188	–	–
Expenditure - - - - - -	5,117	16	2
Surplus - - -	£. 70	3	10

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VI. has fallen short of the Grants for the Year 1875–6.

It will be seen that the Surplus on all the Votes of this Class amounts to 6,021 *l.* 5 *s.* 9 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances -	435,359	432,255 13 7	3,103 6 5	—	—	80 6 6
2	Merchant Seamen's Fund, Pensions, &c. -	36,700	35,954 4 6	745 15 6	—	550 - -	425 15 4
3	Relief of Distressed British Seamen Abroad	31,000	29,220 19 2	1,779 - 10	—	1,600 - -	1,665 11 2
4	Hospitals and Infirmaries, Ireland - -	18,671	18,519 17 7	151 2 5	—	—	—
5	Miscellaneous Charitable and other Allowances, Great Britain - - - -	4,837	4,665 3 3	171 16 9	—	—	—
6	Miscellaneous Charitable and other Allowances, Ireland - - - - -	5,188	5,117 16 2	70 3 10	—	—	—
	TOTAL - - - £.	531,755	525,733 14 3	6,021 5 9	—	2,150 - -	2,171 13 -
			SURPLUS - - - £.	6,021 5 9		More than Estimated	£. 21 13 -

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1877.

CIVIL SERVICE ACCOUNTS.
1875–76.

CLASS VII.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HISTORICAL MANUSCRIPTS COMMISSION:				
A.—Salaries	1,010 – –	874 15 4	135 4 8	—
B.—House of Lords Papers Arrangement	500 – –	434 12 –	65 8 –	—
C.—Travelling Expenses	130 – –	29 13 8	100 6 4	—
D.—Incidental Expenses	60 – –	5 15 7	54 4 5	—
£.	1,700 – –	1,344 16 7	355 3 5	—
AID TO SCIENCE COMMISSION:				
E.—Salaries	377 – –	310 17 10	66 2 2	—
F.—Shorthand Writing	50 – –	77 6 –	- - -	27 6 –
G.—Travelling Expenses	150 – –	126 3 6	23 16 6	—
H.—Incidental Expenses	20 – –	4 10 1	15 9 11	—
£.	597 – –	518 17 5	105 8 7	27 6 –
RAILWAY COMMISSION:				
I.—Salaries	9,955 – –	9,857 8 –	97 12 –	—
K.—Travelling Expenses	50 – –	4 3 9	45 16 3	—
L.—Incidental Expenses	50 – –	18 6 6	31 13 6	—
L. 1.—Shorthand Writing	- - -	65 2 –	- - -	65 2 –
£.	10,055 – –	9,945 – 3	175 1 9	65 2 –
RAILWAY (ACCIDENTS) COMMISSION:				
M.—Salaries	280 – –	576 7 9	- - -	296 7 9
N.—Travelling	370 – –	441 9 7	- - -	71 9 7
O.—Shorthand Writing	300 – –	- - -	300 – –	—
P.—Preparation of Information for Report	500 – –	- - -	500 – –	—
Q.—Incidental Expenses	20 – –	- - -	20 – –	—
£.	1,470 – –	1,017 17 4	820 – –	267 17 4
PHILADELPHIA EXHIBITION COMMISSION:				
S.—Salaries and Wages	6,500 – –	4,344 12 8	2,155 7 4	—
T.—Travelling Expenses	2,500 – –	2,209 16 11	290 3 1	—
U.—Building Offices and Quarters in Exhibition Grounds.	3,000 – –	3,319 19 9	- - -	319 19 9
V.—Expenses of Machinery in Motion	2,000 – –	118 6 3	1,881 13 9	—
W.—Telegrams	1,000 – –	159 11 6	840 8 6	—
X.—Carriage of Materials	750 – –	1,093 9 –	- - -	343 9 –
Y.—Incidental Expenses	250 – –	631 19 8	- - -	381 19 8
£.	16,000 – –	11,877 15 9	5,167 12 8	1,045 8 5
Carried forward £.	29,822 – –	24,704 7 4	6,623 6 5	1,405 13 9

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	29,822 – –	24,704 7 4	6,623 6 5	1,405 13 9
CIVIL SERVICE INQUIRY COMMISSION:				
Salaries - - - - - - - - -		500 – –		
Travelling - - - - - - - -		26 16 10		
Shorthand Writing - - - - - -		66 6 8		
SPONTANEOUS COMBUSTION IN COAL-LADEN SHIPS COMMISSION:				
Salaries - - - - - - - - -		311 2 7		
Travelling - - - - - - - -		260 – 10		
Incidental Expenses - - - - - - -		61 15 –		
Statistics - - - - - - - - -		306 19 4		
FACTORY AND WORKSHOPS ACT COMMISSION:				
Salaries - - - - - - - - -		453 12 9		
Travelling Expenses - - - - - - -		750 4 2		
Shorthand Writing - - - - - - -		854 19 8		
Incidental Expenses - - - - - - -		112 10 1		
UNIVERSITIES COMMISSION:				
Incidental Expenses - - - - - - -		8 16 11		
COPYRIGHT COMMISSION:				
Salaries - - - - - - - - -		147 16 5		
Travelling - - - - - - - -		– 5 8		
Incidental - - - - - - - -		– – 9		
CHANNEL TUNNEL:				
Shorthand Writing - - - - - - -		28 2 8		
Salaries - - - - - - - - -		39 7 6		
Travelling - - - - - - - -		115 1 4		
Incidental Expenses - - - - - - -		10 8 4		
COAL COMMISSION - - - - - - -		686 16 –		
CIVIL SERVICE INQUIRY (IRELAND):	5,000 – –		—	779 2 –
Travelling Expenses - - - - - - -		14 8 –		
Shorthand Writing - - - - - - -		17 18 4		
RIVERS POLLUTION COMMISSION:				
Travelling Expenses - - - - - - -		15 6 6		
Incidental Expenses - - - - - - -		– 10 10		
VIVISECTION COMMISSION:				
Salaries - - - - - - - - -		296 9 7		
Travelling Expenses - - - - - - -		171 17 2		
Incidental Expenses - - - - - - -		24 6 8		
Shorthand Writing - - - - - - -		276 11 4		
BANKRUPTCY ACT INQUIRY COMMISSION:				
Salaries - - - - - - - - -		16 16 –		
Travelling Expenses - - - - - - -		52 19 –		
Incidental Expenses - - - - - - -		5 4 8		
LABOUR LAWS COMMISSION:				
Shorthand Writing - - - - - - -		96 18 –		
LEGAL BUSINESS COMMISSION:				
Shorthand Writing - - - - - - -		35 3 4		
FUGITIVE SLAVES COMMISSION:				
Travelling Expenses - - - - - - -		2 12 10		
Incidental Expenses - - - - - - -		2 19 9		
METEOROLOGICAL COMMITTEE INQUIRY:				
Salaries - - - - - - - - -		1 6 8		
Travelling Expenses - - - - - - -		3 3 1		
ARMY PROMOTION COMMISSION:				
Incidental Expenses - - - - - - -		3 6 9		
	5,000 – –	5,779 2 –	—	779 2 –
£.	34,822 – –	30,483 9 4	6,623 6 5	2,284 15 9
Deduct Deficit - - - - - - - - -			2,284 15 9	
Net Surplus to be surrendered - - - £.			4,338 10 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - - Nil.

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum paid to the Inspectors of Manuscripts depends on the number of days on which they are employed.

B.—Certain officers of the House of Lords are paid according to a fixed scale for the arrangement of Papers. The total amount of these payments depends on the work done.

C., D., G., H., K., and L.—Over-estimated.

E.—This Surplus arose from the payment of the Salaries for seven months only, instead of nine, as had been provided for in the Estimate; the work of the Commission having ended sooner than had been expected.

F.—The charges for Shorthand Writing cannot be exactly estimated.

I.—Nothing was paid during the year for remuneration to Assessors.

L. 1.—No expenditure for Shorthand Writing was anticipated.

M., N., O., P., and Q.—These Salaries and Expenses were provided for in the Estimate in respect of a period of six months only. The duration of the Commission was afterwards extended to the whole year. The Secretary, although application has been repeatedly made to him, has failed to account for a large balance remaining in his hands, and it has consequently been found impossible to insert the entire expenditure for the year. This matter has been put into the hands of the Treasury Solicitor.

S., T., U., V., W., X., and Y.—A sum of 48,500 *l.* was sanctioned by the Treasury as the full amount to be expended on this Commission. It was afterwards arranged that a probable Surplus (3,500 *l.*) on the year 1875-76 should be re-voted for 1876-77, and this was done. The actual Surplus for 1875-76 is 4,122 *l.* 4 *s.* 3 *d.* It is expected that the total expenses will be considerably less than the full amount of 48,500 *l.* sanctioned, as stated above. It will be seen that the largest Surpluses are on the Sub-heads "Salaries and Wages," and "Machinery in Motion." Both of these arise from the fact that the opening of the Exhibition was postponed, so that certain expenses which had been provided for were not incurred. The saving on Telegrams arose from an arrangement with the Anglo-American Telegraph Company, by which the Commission was allowed to send messages free of cost.

No trustworthy Estimate can be formed of the number and cost of the Commissions that may be appointed in the year for which the Estimate is prepared; and it is often difficult to estimate outstanding charges which may come in course of payment on account of Commissions which may have been closed.

The Surplus of 1,499 *l.* 4 *s.* 11 *d.*, shown on the account of the Vote "Temporary Commissions," or the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

AID TO SCIENCE COMMISSION:
F.—Shorthand Writing.

RAILWAY ACCIDENTS COMMISSION:
M.—Salaries.
N.—Travelling.

PHILADELPHIA EXHIBITION COMMISSION:
U.—Building Offices and Quarters in Exhibition Grounds.
X.—Carriage of Materials.
Y.—Incidental Expenses.

COMMISSIONS WHICH MAY HEREAFTER BE APPOINTED:

2. A new Sub-Head, Railway Commission, L 1, Shorthand Writing, not contemplated in the Estimate, has been introduced into this Account. New Sub-Head.

3. Railway Accidents Commission, Sub-Heads, M., N., O., P., and Q.—It appears to me to be desirable to direct attention to the explanation under these Sub-Heads, whereby it appears that "the Secretary, although application has been repeatedly made to him, has failed to account for a large balance remaining in his hands" and that "this matter has been put into the hands of the Treasury Solicitor." Railway Accidents Commission.

4. Coal Commission:—

	£.	s.	d.
Sir G. Elliot's Travelling Expenses - - -	200	–	–
Messrs. Cope & Craig, Mining Engineers - -	486	16	–
	£. 686	16	–

This sum (686 *l.* 16 *s.*) is stated to be the balance of expenses of Inquiry into the North Stafford Coal Fields, due to Sir George Elliot, Bart., M.P., as a Member of the Royal Commission appointed in 1866, to inquire into the several matters relative to Coal in the United Kingdom. No satisfactory accounts of particulars have been produced in support of this payment; but I have allowed the amount to stand as a charge against the Vote, as I have no reason to doubt that the sum claimed by Sir G. Elliot was actually expended by him on the service of the Commission; and as I concur in the observations addressed to Sir G. Elliot by the Lords Commissioners of Her Majesty's Treasury on the 13th May 1875, that "it is better to close the accounts of this Commission, even at the cost of some irregularity, rather than indefinitely postpone a settlement of them under circumstances which promise at last no satisfactory conclusion."

5. The Net Surplus to be surrendered is, as shown by the Account, 4,338 *l.* 10 *s.* 8 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - -	34,822	–	–
Expenditure - - - - - - -	30,483	9	4
Net Surplus - - -	£. 4,338	10	8

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 2.

DEEP SEA EXPLORING EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,300 – –	2,053 10 10	246 9 2	—
B.—Instruments, Stores, &c.	600 – –	441 5 3	158 14 9	—
C.—Messing	520 – –	499 8 6	20 11 6	—
D.—Incidents	- - -	262 1 1	- - -	262 1 1
£.	3,420 – –	3,256 5 8	425 15 5	262 1 1
Deduct Deficit			262 1 1	
Net Surplus to be surrendered £.			163 14 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The surplus on this Sub-head was caused partly by a vacancy arising from the death of one of the Naturalists, and also by the fact that the sum claimed by the Admiralty for the year 1875–76 included the salaries of the majority of the scientific staff for 11 months only.

B.—It was impossible to form an exact estimate of the sum that would be required under this Sub-head.

C.—Approximate Estimate. Surplus partly caused by the death of one of the Civil Scientific Staff.

D.—The Charges under this Sub-head are such as could not be classified under A., B., or C. They consist almost entirely of the expenses of special journeys undertaken in connection with scientific objects.

A Grant has been taken for 361 *l.* 14 *s.* 11 *d.*, the Deficit shown on the account of the Vote "Deep Sea Exploring Expedition," for the year ended 31st March 1875.

Treasury,
30 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 2.

DEEP SEA EXPLORING EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. D., INCIDENTS.—No Vote was taken for this Service, and the Treasury have opened a new Sub-Head, D.

2. The Net Surplus to be surrendered is, as shown by the Account, 163 *l.* 14 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	3,420	–	–
Expenditure - - - - - - -	3,256	5	8
Net Surplus - - - £.	163	14	4

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.

ARCTIC EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ARCTIC EXPEDITION, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	730 – –	754 – –	– – –	24 – –
B.—Messing	37 – –	41 19 4	– – –	4 19 4
C.—Scientific Stores, &c.	450 – –	387 5 11	62 14 1	—
D.—Incidents	– – –	6 4 –	– – –	6 4 –
£.	1,217 – –	1,189 9 3	62 14 1	35 3 4
Deduct Deficit			35 3 4	
Net Surplus to be surrendered £.			27 10 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision was made for double salary for each of the two Naturalists from the 1st June only, whereas they were actually paid as from the 1st May, which, with other minor circumstances, caused this excess.

B.—Provision was made in the Estimates for 1875–76, for the cost of rations for the Naturalists from the 1st June 1875, only. They were, however, victualled from the 15th April.

C.—No accurate Estimate could be formed of the requirements under this Sub-head.

D.—This was a sum claimed by the Admiralty in respect of a payment for the freight on certain luggage belonging to Captain Fielden, one of the Naturalists.

Treasury,
30 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 3.

ARCTIC EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:— Excess.

A.—Salaries.

B.—Messing.

2. D., Incidents.—No Vote was taken for this Service, and the Treasury have opened a new Sub-Head, D. New Sub-head.

3. The Net Surplus to be surrendered is, as shown by the Account, 27 *l.* 10 *s.* 9 *d.* Net Surplus.

	£.	*s.*	*d.*
Grant - - - - - - -	1,217	-	-
Expenditure - - - - - -	1,189	9	3
Net Surplus - - -	£. 27	10	9

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 4.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES, in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Services under the Lord Chamberlain's Department not provided for in Civil List - -	2,170 – –	1,927 6 –	242 14 –	—
B.—Fees on Appointments, &c. - - - - -	1,000 – –	747 – 6	252 19 6	—
C.—The Tower of London - - - - - -	85 – –	140 1 1	- - -	55 1 1
D.—The Tower of London Jewel House - -	744 – –	946 19 10	- - -	202 19 10
E.—Salaries of Officers, Dover Castle - - -	70 – –	70 – –	—	—
F.—Salaries, &c., of Receiver and Assistant Receiver of Hereditary Revenue - - - - -	862 – –	438 8 11	423 11 1	—
G.—Creation and other Ancient Fees - - -	242 – –	123 9 6	118 10 6	—
H.—Maintenance of Prince Alamayou Simyen -	700 – –	700 – –	—	—
£.	5,873 – –	5,093 5 10	1,037 15 1	258 – 11
Deduct Deficit - - - - - - - - - -			258 – 11	
Net Surplus to be surrendered - - £.			779 14 2	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	3,300	–	–
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	2,647	6	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Approximate Estimates.

Note.—Under Treasury Minute, dated 17th August 1874, of the sums charged and discharged by Treasury direction in the books of the Inland Revenue Department for stamps on appointments, in the year 1875–76, and not paid for by the appointees.

Date on which Stamp was Impressed.	NAME.	OFFICE OR RANK.	PARTICULARS.	Amount of Stamp Duty Charged.	Amount of Stamp Duty Remitted.
				£. s. d.	£. s. d.
5 April 1875 -	Sir C. Yorke, G.C.B. -	Lieutenant and Custos Rotulorum of the Tower Hamlets.	Stamp Duty and Charges on Letters Patent appointing Sir C. Yorke, G.C.B., Lieutenant and Custos Rotulorum of the Tower Hamlets.	90 14 –	90 14 –
10 June 1875 -	- - - -	- - - - -	Charges on Letters Patent amending the Charter of the Colony of Hong Kong.	10 2 –	10 2 –
30 Oct. 1875 -	- - - -	- - - - -	Charges on Letters Patent empowering His Royal Highness the Prince of Wales, K.G., to confer the dignity of Knight Bachelor upon certain persons.	10 2 –	10 2 –
16 Feb. 1876 -	- - - -	- - - - -	Charges on Instrument empowering His Royal Highness the Prince of Wales, K.G., to confer the dignity of Knighthood on F. H. Souter, Esq., C.S.I., Commissioner of Police, Bombay.	10 2 –	10 2 –
22 Feb. 1876 -	Members of the Treasury Board.	Lords Commissioners of Treasury.	Appointment of New Board, consequent upon the introduction of Viscount Crichton to the Board in place of Viscount Mahon.	10 2 –	10 2 –
30 March 1876	- - -	- - - - -	Charges on Letters Patent constituting the office of Governor and Commander in Chief of Newfoundland.	10 2 –	10 2 –

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 4.—MISCELLANEOUS EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

C.—The payment of the Incidental Expenses of the Chief Bailiff for 1874–75, was delayed owing to the death of Mr. Stewart, the late holder of that office. The charge against this Sub-head represents in consequence the Expenditure for nearly one year and three quarters.

D.—The excess on this Sub-head was caused partly by the increase in the salary of the Keeper of the Jewels, consequent on the lapse of the pension received by his predecessor, and partly by the greater number of warders employed, owing to the free admission of the public on two days in each week.

F.—This Surplus arose from the cessation of the "Compensation for loss of Office as Receiver of the 1 *s.* 6 *d.* dues" on the death of the recipient, and the abolition of the office of Assistant Receiver.

G.—These fees are claimed at irregular periods.

EXTRA RECEIPTS.—A considerable diminution has taken place in the amount of Fees received from Visitors to the Tower of London Jewel House, owing to the free admission of the public on two days in each week.

The sum paid over to the Exchequer is made up as follows, viz.:—

	£.	s.	d.
Fees received from Visitors to the Tower of London Jewel House -	2,642	1	6
Deduction from payment for maintenance of Prince Alamayou Simyen, of a sum paid for medical attendance in 1873–74 -	5	5	–
	£. 2,647	6	6

The Surplus of 602 *l.* 0 *s.* 2 *d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1875, has been surrendered.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

C.—The Tower of London.

D.—The Tower of London Jewel House.

2. The Net Surplus to be surrendered is, as shown by the Account, 779 *l.* 14 *s.* 2 *d.*

	£.	s.	d.
Grant - - - - - - - - -	5,873	–	–
Expenditure - - - - - - -	5,093	5	10
Net Surplus - - -	£. 779	14	2

VOTE 5.

PARIS INTERNATIONAL MARITIME EXHIBITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in aid of the Expenses of the British Section of the PARIS INTERNATIONAL MARITIME EXHIBITION of 1875, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Paris International Maritime Exhibition - -	2,000 – –	1,972 16 4	27 3 8	—
Surplus to be surrendered - - - - £.			27 3 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This sum was granted for the packing, transmission, displaying, custody, re-packing, and restitution of the Collections to be forwarded from the Board of Trade, the Admiralty, and the South Kensington Museum; the conveyance and care of collections of Instruments, &c., from various learned societies and public bodies having no funds at their disposal for such purposes; the payment of an official representative of the British Committee to arrange the space, &c., and Miscellaneous Expenses, comprising Postage, Stationery, Printing, and Clerical Work. As the whole amount granted was not expended for the above purposes, there remains a small surplus to be surrendered.

Treasury Chambers,
9 January 1877.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

PARIS INTERNATIONAL MARITIME EXHIBITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Account, which should, in accordance with the Schedule to "The Exchequer and Audit Department Act, 1866," have been delivered to this Department on or before the 30th November 1876, was not received till the 10th January 1877. **Late delivery of Account.**

2. Included in the Expenditure are payments amounting to 100 *l.*, of which no details are given further than a Statement furnished to the Treasury by the Secretary to the Committee. These payments are supported by cheques drawn in favour of Mr. Meinhard by the Secretary and endorsed by Mr. Meinhard, who acted as one of the Official Representatives of the Committee in Paris. I feel it my duty to point out that the documents produced in support of these payments are of an extremely unsatisfactory nature, and that there is no evidence, beyond the aforesaid statement, that the money was disbursed by Mr. Meinhard for the purposes of the Exhibition, as voted by Parliament. **Payments without detail.**

3. Further payments, to the extent of 135 *l.*, stated to be principally for wages, and otherwise in connection with the Exhibition work, are entirely unsupported by vouchers. The money is alleged to have been advanced in cash from time to time to Mr. Meinhard, either in London or Paris; and it is stated that, as Mr. Meinhard is in Philadelphia, it is impossible to furnish vouchers pending his return. **Payments without vouchers.**

In the absence of proper detailed accounts or vouchers, I am unable to report these payments, amounting to 135 *l.*, as proper charges against the Vote.

4. It appears that in this case expenditure has been intrusted to agents who, not being Government officials, have acted without that care for the correctness of the accounts and vouchers which the responsibility attending the disbursement of public money should have secured. **Expenditure by Agents not Government officials.**

5. The deduction of the amount referred to in the third paragraph of this Report will increase the Surplus to be surrendered from 27 *l.* 3 *s.* 8 *d.*, as shown by the Account, to 162 *l.* 3 *s.* 8 *d.* **Amended Surplus.**

	£.	*s.*	*d.*
Grant - - - - - - - - -	2,000	–	–
Expenditure - - - - - - -	1,837	16	4
Surplus - - - £.	162	3	8

VOTE 6.

HIS ROYAL HIGHNESS THE PRINCE OF WALES (VISIT TO INDIA).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the VISIT TO INDIA OF HIS ROYAL HIGHNESS THE PRINCE OF WALES, in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant to His Royal Highness the Prince of Wales in aid of the Expenses he would incur on the occasion of his Visit to India - - - - - -	60,000 – –	60,000 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - - - Nil.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account of the Sum granted to His Royal Highness the Prince of Wales, in "Aid of the Expenses he will incur on the occasion of his Visit to India."

	£.	s.	d.
Grant - - - - - - - - - -	60,000	–	–
Expenditure - - - - - - - - -	60,000	–	–

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 7.

ENTERTAINMENT OF SULTAN OF ZANZIBAR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "ENTERTAINMENT of the SULTAN of ZANZIBAR," in the Year ended 31st March 1876, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Passages	3,250 – –	3,378 13 –	– – –	128 13 –
B.—Expenses in England	3,390 – –	3,480 3 9	– – –	90 3 9
C.—Salaries, &c.	860 – –	568 2 4	291 17 8	—
£.	7,500 – –	7,426 19 1	291 17 8	218 16 9
Deduct Deficit			218 16 9	
Net Surplus to be surrendered £.			73 – 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1875-76, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B.—The Expenditure under these Sub-heads proved rather heavier than was anticipated.

C.—It is expected that a further payment of about 250 *l.* will still have to be made under this head.

Foreign Office,
30 November 1876.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been excess of Expenditure over the sums granted under Sub Heads A. and B. Excess.

2. Sub-Head C.—Under this Sub-Head is included a payment of 413 *l.* 14 *s.* 4 *d.* to Dr. Kirk, Her Majesty's Consul at Zanzibar, for attendance on the Sultan of Zanzibar during his Highness' stay in this country. Dr. Kirk's salary as Consul is in the first instance paid by the Indian Government, and no repayment appears to have been made to the India Office of the moiety of the expenses of the Zanzibar Consulate out of the Vote for Consular Services, or out of that for the Commissions for Suppression of the Slave Trade, where the Vote for it is taken. Payment to Dr. Kirk.

3. The Net Surplus to be surrendered is, as shown by the Account, 73 *l.* 0 *s.* 11 *d.* Net Surplus.

	£.	s.	d.
Grant	7,500	–	–
Expenditure	7,426	19	1
Net Surplus £.	73	–	11

VOTE 8.

REPAYMENT OF WARRINGTON AND STOCKPORT RAILWAY DEPOSIT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENT OF WARRINGTON AND STOCKPORT RAILWAY DEPOSIT in the Year ended 31st March 1876.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayment under Section 69 of the London and North Western Railway Company, New Lines, &c. Act, 1875 - - - - - - - - - -	8,250 – –	8,250 – –	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to the Exchequer - Nil.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

	£.	s.	d.
Grant - - - - - - - - - -	8,250	–	–
Expenditure - - - - - - - - -	8,250	–	–

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 9.

ASHANTEE EXPEDITION—GRATUITIES AND PRIZE PAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ASHANTEE EXPEDITION—GRATUITIES and PRIZE PAY, in the Year ended 31st March 1876, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Army—Officers and Men - - - - -	250 – –	155 16 3	94 3 9	—
B.—Navy—Officers and Men - - - - - -	8,000 – –	6,338 17 8	1,661 2 4	—
C.—Captain Glover and Expedition—Gratuities, Compensations, &c. - - - - - - -	1,080 – –	318 8 9	761 11 3	
£.	9,330 – –	6,813 2 8		—
Surplus to be surrendered - - - £.			2,516 17 4	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.		
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer -	4	–	–

EXPLANATION of the Causes of variation between Expenditure and Grant.

A., B., and C.—Owing to the dispersion of the forces on the conclusion of the war much delay has occurred in making the payments, especially under the Sub-head B. The sum inserted in the Estimate for 1875-76 was the balance remaining unpaid of the entire original Estimate. From deaths, and ignorance of their claims on the part of some of the natives employed, it is unlikely that the whole sum due will ever be paid.

Note.—The sum of 5,558 *l.* 5 *s.* 5 *d.*, mentioned in the Estimate for 1874–75 as having been realised from prize captured during the war, was paid over to the Exchequer in April 1875.

The Surplus of 9,329 *l.* 19 *s.* 3 *d.*, shown on the Account of the Vote "Ashantee Expedition—Gratuities and Prize Pay," for the year ended 31st March 1875, has been surrendered.

R. E. Welby,
Accounting Officer.

Treasury,
30 November 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 2,516 *l.* 17 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - - - - - - -	9,330	–	–
Expenditure - - - - - - - - - - - - - -	6,813	2	8
Surplus - - - £.	2,516	17	4

VOTE 10.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MEDITERRANEAN EXTENSION TELEGRAPH COMPANY, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Subsidy to the Mediterranean Extension Telegraph Company - - - - - - - -	6,249 – –	6,248 10 –	– 10 –	—
Surplus to be surrendered - - - £.			– 10 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Fraction of One Pound.

The Surplus of 0 *l.* 0 *s.* 8 *d.*, shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1875, has been paid to the Exchequer.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 10*s.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	6,249	–	–
Expenditure - - - - - -	6,248	10	–
Surplus - - - £.	–	10	–

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 11.

REPAYMENT TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS to the CIVIL CONTINGENCIES FUND, in the Year ended 31st March 1876, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1875 - - - - -	8,192 – –	8,178 12 8	13 7 4	—
Surplus to be surrendered - - - - £.			13 7 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - -	4 – –

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Surplus is caused by a lapsed order, and the fractional part of a pound.

EXTRA RECEIPTS:—This is the sum deducted during the Year 1875–76, from the pension of a late Consul in respect of defalcations at Callao.

The Surplus of 17 *s.*, shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1875, has been surrendered.

R. E. Welby,
Accounting Officer.

Treasury,
29 November 1876.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 11.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. INCLUDED in these Repayments is a sum of 125 *l.* for "Payment to Mr. Ganly, "on delivering up the Records of the Diocese of Ferns, which he had purchased at a sale "of unclaimed property from the Great Southern and Western Railway Company of "Ireland." The Records in question appear to have been transmitted to the Irish Church Commissioners in the year 1871, and to have been returned by them in the same year to Kilkenny by railway, addressed to Mr. Keough. The box containing the Records was tendered to Mr. Keough, a trader in Kilkenny, who declined to receive it; and as it was labelled "Hardware," it was never tendered to Mr. Kough, of the Diocesan Court. Having been retained for nearly a year at Kilkenny, and not having been claimed, the box was returned by the Kilkenny Railway Stationmaster to the Kingsbridge Railway Station, whence it was forwarded to the Auction-room of Messrs. Bennett, of 6, Upper Ormond Quay, to be sold as unclaimed property, and was purchased by Mr. Ganly for the sum of 13 *s.* 6 *d.* Repayment of an advance to Mr. Ganly.

As the case was one of urgency, and as the documents were of great importance in reference to property, legitimacy, and other rights of Her Majesty's subjects, the Treasury authorised the advance of 125 *l.* from the Civil Contingencies Fund to recover the documents from Mr. Ganly.

2. With reference to observations in my Reports in former years to the effect that steps had been taken to recover a portion of the defalcations at Callao, I have to state that a further sum of 4 *l.* has been recovered in the year 1875–76 from Mr. Barton, and paid into the Exchequer. Callao Defalcations.

3. The Surplus to be surrendered is, as shown by the Account, 13 *l.* 7 *s.* 4 *d.* Surplus.

	£.	s.	d.
Grant	8,192	–	–
Expenditure	8,178	12	8
Surplus	£. 13	7	4

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VII. has fallen short of the Grants for the Year 1875–76.

It will be seen that the Surplus on all the Votes of this Class amounts to 8,075 *l.* 9 *s.* 2 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions - - - -	34,822	30,483 9 4	4,338 10 8	—	—	—
2	Deep Sea Exploring Expedition - - -	3,420	3,256 5 8	163 14 4	—	—	—
3	Arctic Expedition - - - - - -	1,217	1,189 9 3	27 10 9	—	—	—
4	Miscellaneous Expenses - - -	5,873	5,093 5 10	779 14 2	- - -	3,300 - -	2,647 6 6
5	Paris International Maritime Exhibition -	2,000	1,837 16 4	162 3 8	—	—	—
6	H.R.H. the Prince of Wales (Visit to India)	60,000	60,000 - -	—	—	—	—
7	Entertainment of the Sultan of Zanzibar -	7,500	7,426 19 1	73 - 11	—	—	—
8	Repayment of Warrington and Stockport Railway Deposit - - - - -	8,250	8,250 - -	—	—	—	—
9	Ashantee Expedition: Gratuities and Prize Pay - - - - - - - -	9,330	6,813 2 8	2,516 17 4	- - -	- - -	4 - -
10	Mediterranean Extension Telegraph Company	6,249	6,248 10 -	10 -	—	—	—
11	Repayments to Civil Contingencies Fund -	8,192	8,178 12 8	13 7 4	- - -	- - -	4 - -
	TOTAL - - - £.	146,853	138,777 10 10	8,075 9 2	- - -	3,300 - -	2,655 6 6
			SURPLUS - - - £.	8,075 9 2		Less than Estimated	£. 644 13 6

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1877.

SUEZ CANAL, PURCHASE OF SHARES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUEZ CANAL, PURCHASE OF SHARES, in the Year ended 31st March 1876, showing a Surplus upon one Sub-head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Purchase money of 176,602 shares belonging to the Khedive of Egypt in the Suez Canal -	3,976,582 2 6	3,976,582 2 6	—	—
2. Commission of 2½ per cent. thereon to Messrs. N. de Rothschild & Sons for their agency in the conduct of the purchase - - -	99,414 11 1	99,414 11 1	—	—
3. Contingent Expenses - - - - - -	4,003 6 5	601 16 6	3,401 9 11	—
£.	4,080,000 – –	4,076,598 10 1		—
Surplus to be surrendered - - - £.			3,401 9 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1875–76, and paid over to Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

3. The balance necessary to make up a round sum was added to the amount of the Purchase money, and the Commission to the Agents, in order to meet any incidental expenses that might arise. A small sum only was required for these in the year 1875–76.

Treasury,
29 November 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 3,401 *l.* 9 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	4,080,000	–	–
Expenditure - - - - - - - - - - -	4,076,598	10	1
Surplus - - - £.	3,401	9	11

REVENUE DEPARTMENTS,

AND

POST OFFICE PACKET AND TELEGRAPH SERVICES,

1875–76.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES, Votes 1, 2, 3, 4, and 5, for the Year ended 31st March 1876; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

CUSTOMS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CUSTOMS
Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant: Less than Granted.	Expenditure, compared with Grant: More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superintending Establishment:				
1.—Salaries, and Allowances in addition thereto	61,395 – –	61,402 19 2	-	7 19 2
2.—Travelling and Subsistence Allowances and Incidental Expenses	1,000 – –	491 7 8	508 12 4	-
£.	62,395 – –	61,894 6 10	508 12 4	7 19 2
B.—Establishment of the Port of London:				
1.—Salaries, and Allowances in addition thereto	266,440 – –	262,153 17 8	4,286 2 4	-
2.—Travelling and Subsistence Allowances	4,000 – –	4,621 15 11	-	621 15 11
3.—Rent, Insurance, and Tithe and Rent-charge	4,251 – –	4,308 4 11	-	57 4 11
4.—Clothing at all the Ports	1,200 – –	526 3 8	673 16 4	-
5.—Expense of the Revenue Vessel "Vigilant"	2,000 – –	1,819 11 11	186 8 1	-
6.—Purchase of and Repairs to Vessels and Boats, and Stores for the same	1,000 – –	457 13 1	542 6 11	-
7.—Gauging Instruments, Scales, Weights, &c. at all the Ports	1,200 – –	1,664 15 7	-	464 15 7
8.—Expense of protecting Custom House from Fire	550 – –	548 11 –	1 9 –	-
9.—Incidental Expenses	7,200 – –	6,261 7 4	938 12 8	-
£.	287,841 – –	282,356 1 1	6,628 15 4	1,143 16 5
C.—Establishment of the Port of Liverpool:				
1.—Salaries, and Allowances in addition thereto	107,203 – –	103,909 13 3	3,293 6 9	-
2.—Travelling and Subsistence Allowances	300 – –	258 17 8	41 2 4	-
3.—Rent	7,000 – –	6,763 2 –	236 18 –	-
4.—Purchase of and Repairs to Vessels and Boats, and Stores for the same	1,250 – –	1,286 3 8	-	36 3 8
5.—Incidental Expenses	2,335 – –	3,238 7 2	-	903 7 2
£.	118,088 – –	115,456 3 9	3,571 7 1	939 10 10
Carried forward £.	468,324 – –	459,706 11 8	10,708 14 9	2,091 6 5

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

CUSTOMS.

DEPARTMENT, in the Year ended 31st March 1876, showing the each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—No observation seems necessary.

2.—Less travelling this year than anticipated.

B. 1.—Over-estimated.

2.—More travelling than anticipated.

3.—Short-estimated.

4.—The payments for clothing vary, and the Estimate for this year appears to have been over-stated.

5 & 6.—Less expense in maintaining the "Vigilant" and other vessels and boats than anticipated.

7.—Owing to the analysis of Tea, under Act 38 & 39 Vict. c. 63, an extra cost for Instruments, &c. has been incurred.

8 & 9.—Casual fluctuation.

C. 1.—Same as B. 1.

2.—Casual fluctuation.

3.—Over-estimated.

4 & 5.—Casual fluctuation.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	468,324 – –	459,706 11 8	10,708 14 9	2,091 6 5
D.—Establishments other than London and Liverpool:				
1.—Salaries, and Allowances in addition thereto - -	321,942 – –	319,722 3 6	2,219 16 6	- -
2.—Travelling and Subsistence Allowances, and Removal Expenses - - - - - - - -	6,503 – –	8,661 2 6	- -	2,158 2 6
3.—Rent and Insurance of Rented Premises - -	12,812 – –	13,082 15 6	- -	270 15 6
4.—Purchase of and Repairs to Boats, and Stores for the same - - - - - - - - -	1,636 – –	2,578 5 9	- -	942 5 9
5.—Incidental Expenses - - - - - - -	9,964 – –	9,492 13 5	471 6 7	- -
£.	352,857 – –	353,537 – 8	2,691 3 1	3,371 3 9
E.—Law Charges, Subsistence of Prisoners, &c.:				
1.—Law Charges and Subsistence of Prisoners confined for Offences against the Revenue Laws - -	1,800 – –	1,446 13 11	353 6 1	- -
2.—Rewards to Officers for the Capture of Smugglers, &c.	4,000 – –	2,430 – 4	1,569 19 8	- -
3.—Expenses arising from the custody and disposal of Goods seized - - - - - - - -	200 – –	151 4 3	48 15 9	- -
£.	6,000 – –	4,027 18 6	1,972 1 6	—
F.—Superannuations and other Non-Effective Charges -	163,593 – –	166,017 16 –	- -	2,424 16 –
G.—Commutation Annuities - - - - - - -	6,122 – –	6,122 – –	- -	- -
£.	996,896 – –	989,411 6 10	15,371 19 4	7,887 6 2
Deduct Deficit - - - - - - - - - -			7,887 6 2	
Net Surplus to be surrendered - - - £.			7,484 13 2	

Note.—In addition to the increased pay sanctioned in many cases to Officers of Customs, and paid out of the Customs Vote, under Sub-heads B. 1., C. 1., and D. 1., for clerical services performed for the Board of Trade, which expense is partly covered by an annual sum repaid by that Department out of the Mercantile Fund, the amount being accounted for under the Head "Extra Receipts," and transferred to the Exchequer as "Miscellaneous Revenue;" a further sum of 6,095 *l.* 1 *s.* 7 *d.* has been paid direct by the Board of Trade to Customs Officers for other services in connexion with the Royal Naval Reserve, Wreck and Casualty Depositions, &c., during the Year 1875-76.

J. Jenner Weir.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

Department, in the Year ended 31st March 1876, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

D. 1. The Saving in this case has been effected chiefly through the retirement of a number of superior officers.

2. This Deficit arises from the extra number of removals of officers to fill vacancies during the year.

3. Additional charges for Rent, &c., at several Ports have been incurred by Treasury sanction.

4. This Deficit is caused by the expense, which was under-estimated, of maintaining steam launches at Falmouth and North Shields.

5. Casual fluctuation.

E. 1, 2, and 3. These expenses vary from year to year, and it is not possible to estimate accurately expenses of so contingent a character.

F. Too much was deducted from the original estimate for payments which it was thought would not be made within the year.

G. Even and quit.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

EXTRA RECEIPTS.

NATURE OF THE RECEIPTS.	Amount Estimated.			Amount Received.			Explanation of the Cause of Variation between Estimate and Receipt.
	£.	s.	d.	£.	s.	d.	
For Clerical Services, and Incidental Expenses on account of the Board of Trade - -	14,400	–	–	15,304	6	6	These Extra Receipts vary from year to year, and, upon the whole, they appear to have been over estimated.
For Rent of Crown's Premises - - -	10,400	–	–	10,488	6	1	
For Rent on Goods in Crown's Warehouses -	1,400	–	–	613	7	6	
Fees under Part II. of the Merchant Shipping Act - - - - - - - -	400	–	–	372	4	2	
Proceeds of Sale of Stores, &c. - - -	200	–	–	269	19	10	
Proceeds (less Duty) of Goods sold at Customs Sales - - - - - - - -	9,500	–	–	6,883	16	4	
Moneys received from Merchants, &c., for Special Attendance of Officers - - -	18,800	–	–	17,950	2	8	
Fines, Forfeitures, &c. - - - - -	7,000	–	–	6,718	7	3	
£.	62,100	–	–	*58,600	10	4	

* This amount has been paid into the Exchequer as under,—viz.:

	£.	s.	d.
On 12 August - 1875 - - - - - - - - - - -	8,649	8	10
15 November „ - - - - - - - - - - -	11,695	12	3
8 February 1876 - - - - - - - - - - -	9,421	19	11
9 May „ - - - - - - - - - - -	28,833	9	4
£.	58,600	10	4

The Surplus of 8,625 *l.* 13 *s.* 8 *d.*, shown on the Account of Vote 1, "Customs," for the year ended 31st March 1875 has been surrendered.

I certify that the foregoing is a correct Account.

30 November 1876.

J. Jenner Weir,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

CUSTOMS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. WITH reference to the first paragraph of my Report on the account of this Service for the year 1874–75, and to the first paragraph of the Second Report of the Committee of Public Accounts, 1876, relative to payments which had been made, under the authority of a Treasury Minute of 10th August 1874, to writers employed in the Customs Department, in excess of the rates of pay authorised by the Order in Council of 19th August 1871,— Rate of pay of Writers.

I have to report that an Order in Council, dated the 27th June 1876 has been passed, approving and confirming the Treasury Minute of the 10th of August 1874, above referred to.

2. In the Reports on the Customs Accounts for the last three years, attention has been called to the question as to the date of recording payments in accounts, when made by one Department for another. Date of recording payments made by one Department for another.

The Committee of Public Accounts, in the second paragraph of their Second Report, and the second paragraph of their Third Report, 1876, advert to this subject, and in reply to Question 711 of the evidence taken before the Committee, a Minute of the Lords of the Treasury of 21st June 1876 was handed in, in relation to this question, which is appended to the evidence (page 32).

Further correspondence has, however, taken place between the Lords of the Treasury and the Exchequer and Audit Department on this subject since the last meeting of Parliament, copy of which is annexed, by which it will be observed that the Lords of the Treasury have modified the views which they expressed in their Minute of 21st June 1876, above referred to. A. to F.

The rule which their Lordships have now laid down on this point is more in consonance with the proposals which have always been advocated by my Department.

Their Lordships have issued a circular (copy annexed), dated 21st September last, which they have addressed to the several Government Departments, giving directions as to the course to be pursued in future with reference to this subject. G.

3. The question as to the Vote upon which the cost should be borne when one Department performs duties and incurs expenditure on behalf of another, was brought under consideration in the Report on the Appropriation Account of the Navy for the year 1866-67, and the Committee of Public Accounts, in their Report of the 21st July 1868, decided, upon the case then submitted, that "the Estimate for Coastguard Buildings in "Ireland should appear in the Navy Estimates with that of similar buildings in England, "and that if the Commissioners of Public Works are still to be employed in the superin-"tendence of these works, they should, for purposes of account, be treated as sub-accountants to the Admiralty." Vote to be charged when one Department performs work for another.

The Lords of the Treasury, in their Minute of 13th December 1868 (copy annexed), did not assent to the recommendation of the Committee, and after explaining their views on the subject, stated that they were of opinion that the proposal of the Committee should be subjected to further consideration. H.

This question does not, however, appear to have been brought under the further consideration of the Committee of Public Accounts, although the Treasury appear to have had the subject before them on several occasions since the date of their Minute above referred to.

In a Treasury letter of the 14th September 1875, in reply to a letter from the Exchequer and Audit Department of the 6th of the same month (copies annexed), their Lordships state that they have acted generally "on the principle that one Department should "not recover moneys from another Department on account of labour or stores supplied, "simply in order to pay such moneys into the Exchequer. Great objection has, however, "been expressed by some Departments to this rule, and my Lords are now employed "in collecting information with a view to ascertain whether it would be possible to lay "down a rule which would not be open to the objection not unnaturally entertained by "the spending Departments, to the increase of their own Estimates for services uncon-"nected with them, but which would not, at the same time, be inconsistent with correct "principles of account. I. J.

"My Lords will note the case to which you call their attention, but for the moment "they think it would be undesirable to raise the question in an isolated form."

And in a letter of the 7th September 1875, addressed by the Treasury Officers of Account to the Secretary of the Science and Art Department (copy annexed) they observe that it seems to them inexpedient to charge against separate Grants, which are administered by different Departments, parts of salaries or allowances paid by one of those Departments to the same members of its own staff. K.

VOTE 1.—CUSTOMS—*continued.*

The Treasury Officers of Account further state that explanatory notes should, however, be appended to the Appropriation Accounts of both Departments.

As this is a subject of some importance affecting the cost of Departments,—the practice at present in operation varying considerably, and the extent to which the Estimates fail in some cases to represent the actual cost of the Services for which they are framed, not being generally or fully known,—I have deemed it right to bring this matter under notice, in order that it may be considered whether it may not be practicable to adopt some definite rule for the whole of the Government Service, by which either the Department performing duties for another should charge the expenses against its Vote, or that the Department for which the work is performed by such other Department, should repay the expense incurred for it.

In the case of the Revenue Services, the cost of one Department is borne by another to a large extent, whereas the Estimates and the Appropriation Accounts, which would naturally be expected to represent the cost of each Department for its own Service, do not show, excepting in some instances by notes on the Estimates or Accounts, the Expenditure which is incurred for other Departments.

For example, the Customs Department collects revenue for the Board of Inland Revenue, amounting to about 3,400,000 *l.* a year, the cost of the collection being borne on the Customs Vote; this Department also performs various duties for the Admiralty, the War Office, the Paymaster General, and the Board of Trade as regards the Mercantile Marine, the expenses of all of which duties are charged against the Customs Vote, although, with the exception of the Services performed for the Board of Trade, not explained in the Estimates of that Department.

As regards the Inland Revenue, that Department collects duties for the Customs amounting in the year to about 1,000,000 *l*; the cost of the collection is borne on the Inland Revenue Vote.

This Vote also bears the following charges on account of Services for the Post Office, viz.:—

Cost of manufacture of Postage Stamps, Postal Cards and Postal Wrappers, 51,750 *l.*

Wages of Tellers, of Wrappers and Cards, estimated for 1875-76 at 1,170 *l.*

Poundage on Sale of Postage Stamps, which are sold by Inland Revenue Distributors of Stamps, cost about 2,125 *l.* 7 *s.* 7 *d.*

The Inland Revenue Vote also bears the expense of duties performed for the Admiralty, Paymaster General, India Office, and other Departments.

As regards the Post Office, the Vote of that Department bears, on account of the Inland Revenue, the cost of issue of Inland Revenue Licenses and Receipt Stamps, 6,000 *l.*

The Admiralty undertakes the Transport Service for the War Office, the expense being borne on the Navy Votes, and the War Office performs various services for the Admiralty, the expenses of which are charged to the Army Votes.

There are other charges incurred by Departments for each other, but as the subject will be dealt with as a whole, I have not deemed it necessary to enter into further detail in this Report.

The Treasury in their Minute of the 13th of December 1868, above referred to, observe that "there is an advantage in showing the exact cost of a Service, but, on the other hand, H. "the adoption of this principle would involve such a multiplicity of transfers and adjust-"ments between Departments, Votes and Sub-heads, that much complexity and confusion "of account would arise, and the difficulty of supporting Expenditure by proper vouchers "when payments are made by one Department and the accounts have to be rendered by "another is such as seriously to interfere with an efficient audit.

The difficulties which are apprehended by the Treasury might possibly be overcome, if the Departments who perform duties or make payments for others were to treat the payments or expenses as advances, and to recover the amounts by one transfer in each year; this mode would, it seems to me, prevent any complexity of account, and the Expenditure would be charged to the Service for which it had been incurred.

As regards the difficulty of supporting Expenditure by proper vouchers, there would appear to be no reason why the vouchers should not be transmitted, with the claims of the Departments who have made the payments, to the Department for which the Expenditure is incurred, as is, in fact, the practice in the case of payments made by the Inland Revenue Board to their own officers, for services performed for the Board of Trade. The payments are made by the Inland Revenue as advances, and the claims are made by that office on the Board of Trade, supported by the necessary vouchers, the final charge being carried to the Board of Trade Vote.

In other cases where it is not possible to apportion the exact amount expended by one Department for another, in consequence of the officers being employed on more services than one, on the same day, an Estimate of the Expenditure incurred, might be agreed upon between the Departments concerned.

As

VOTE 1.—CUSTOMS—*continued.*

As regards the difficulties anticipated in the adjustments of the accounts, I may mention that the Board of Trade in its transactions with the Customs and Inland Revenue, repays those Departments once a year only.

It will be observed by the Estimates of the Customs that the payment which is made once a year by the Board of Trade is carried to the Exchequer as an Extra Receipt, the expenses, however, being borne by the Customs Vote. If the expenditure for the Service in question were treated as an advance, the Customs Vote would not be finally charged with the expense which does not properly belong to that Department.

There are no doubt some difficulties, as the Treasury observe, in arriving at the actual cost of each Service when duties or payments are made by one office for another, but I have ventured to suggest for consideration the way in which, as it appears to me, they might be surmounted. The main object, however, which I have in view at present is to bring the subject generally under notice, with a view of its being decided whether it would not be advantageous to take some further steps in order to ensure that the Estimates should exhibit the cost, as nearly as may be, of each service separately.

4. Payments in excess of the Estimates, amounting in the aggregate to 7,887 *l.* 6 *s.* 2 *d.*, have been made under the following Sub-Heads, viz. :— Excess payments on Sub-Heads of Estimate.

A. *Superintending Establishment :*

1. Salaries, and Allowances in addition thereto.

B. *Establishment of the Port of London :*

2. Travelling and Subsistence Allowances.
3. Rent, Insurance, and Tithe and Rent-charge.
7. Gauging Instruments, Scales, Weights, &c. at all the Ports.

C. *Establishment of the Port of Liverpool :*

4. Purchase of and Repairs to Vessels and Boats, and Stores for the same.
5. Incidental Expenses.

D. *Establishments other than London and Liverpool:*

2. Travelling and Subsistence Allowances, and Removal Expenses.
3. Rent and Insurance of Rented Premises.
4. Purchase of and Repairs to Boats, and Stores for the same.

F. *Superannuations and other Non-effective Services.*

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 7,484 *l.* 13 *s.* 2 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - - - - - -	996,896	–	–
Expenditure - - - - - - -	989,411	6	10
Net Surplus - - -	£. 7,484	13	2

REVENUE.

6. The Receipt side of this Account has been subjected to a test examination, and the Payment side to a detailed examination, for the year 1875–76; and I have to report that in both cases the result has proved satisfactory, and that the Lords of the Treasury and the Board of Customs have been informed accordingly. Examination of Revenue Account.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(10,346/76.)

Sir, Treasury Chambers, 22 June 1876.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for any observations that you may have to offer, a copy of a minute of this Board, dated the 21st instant, relative to the date which should govern the charge of payments made by one Department for another.

A 1.

I have, &c.

The Comptroller and Auditor General. (signed) *William Law.*

(A 1.)

MY Lords have before them the Report of the Comptroller and Auditor General on the Appropriation Account of the Customs Department for 1874–75. The Comptroller and Auditor General calls attention, as he had done in a former Report, to the practice followed by the Customs Department in regard to the date which should govern the charge of payments made by one Department for another.

That Department, in accordance, as they consider, with Treasury instructions, charges payments so made, not to the account of the year in which the payment was actually made, but to the account of the year in which repayment was made by the Department ultimately responsible. In other words, they treat such payments as only coming in course of payment, and thus becoming chargeable against the Vote at the time when the Department ultimately responsible accepts and adjusts the charge.

In support of this practice the Accountant and Controller General of Customs, in a letter to the Comptroller and Auditor General, dated the 31st December 1875, refers to the Treasury Minute of 22nd August 1854.

My Lords have before them the correspondence which has passed upon this subject between the Comptroller and Auditor General and their Lordships.

They also refer to the Exchequer and Audit Act of 1866, the 24th section of which enacts that an Appropriation Account of Supply Grants shall exhibit on the discharge side thereof the sums which may have actually come in course of payment within the financial year to which the Account relates; and further, the 32nd section enacts that the Comptroller and Auditor General shall call attention to every case in which a payment charged against a Parliamentary Grant did not occur within the period of the Account, or was for any other reason not properly chargeable against the Grant.

My Lords, after full consideration of the whole circumstances, and of the correspondence which has taken place on the subject, come to the deliberate conclusion that the opinion which they formed and announced to the Comptroller and Auditor General, in their letter of 24th June 1871, and which they re-affirmed in their letter to the Comptroller and Auditor General of 31st March 1874, is correct; and they can only repeat their direction that the Departments generally should regard officers who are under their control as Sub-Accountants, and that the date of payments made by such officers should be the date of charge; but when one Department avails itself of the services of another Department not under its control, in order to make a payment, that the date of payment should be the date on which the Department to be finally charged with the expenditure gives the order for its repayment to the Department which made the advance.

My Lords do not by their decision preclude themselves from dealing exceptionally with exceptional cases; but it appears to them that the general principle is in no respect opposed to the directions of the Exchequer and Audit Act; it enables accounts to be closed earlier than would otherwise be the case, and it thus is in accord with the maxim of English Finance which confines the State Accounts to Cash Accounts of sums actually coming in course of payment within the year, and which sacrifices absolute symmetry of account in order to attain the more practical end of a speedy and definitive settlement.

My Lords propose to issue a circular to all the Departments, but they will suspend the issue, so as to give the Comptroller and Auditor General an opportunity of reply, if he should wish to do so.

(signed) *W. H. Smith.*

The Comptroller and Auditor General.

(B.)

Exchequer and Audit Department,
28 June 1876.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 22nd instant, transmitting a copy of a Treasury Minute of the 21st instant, relative to the date which should govern the charge of payments made by one Department for another.

In the minute in question, their Lordships observe that after full consideration of the whole circumstances, and of the correspondence which has taken place on the subject, they have come to the deliberate conclusion that the opinion which they formed and announced to the Comptroller and Auditor General in their letter of 24th June 1871, and which they re-affirmed in their letter to the Comptroller and Auditor General of 31st March 1874, is correct; and they can only repeat their direction, that when one Department avails itself of the services of another Department not under its control, in order to make a payment, that the date of payment should be the date on which the Department to be finally charged with the expenditure gives the order for its repayment to the Department which had made the advance.

Their Lordships in the last paragraph of their Minute, state that they propose to issue a circular to all the Departments, but they are pleased to observe that they will suspend the issue, so as to give the Comptroller and Auditor General an opportunity of reply if he should wish to do so.

The

The Comptroller and Auditor General, as their Lordships are aware, has fully expressed his views on this subject in his letters to the Treasury of the 12th May 1871, and the 27th November 1873, namely, that the date of record of payment in account, should be the date of actual payment by one Department for another, and not the date of re-payment.

It appears to him that as regards strict control over the Appropriation of Votes to the year for which they are granted, and to exhibiting the saving or deficiency between the grant and the expenditure, it would be dangerous to allow the date of re-payment to be the date of charge, inasmuch as it would enable Accountants to delay the date of charge in their Accounts, by postponing the re-payments, and by this means exclude expenditure from accounts which had been provided for in the Estimates for a particular year, whilst at the same time it would place at the disposal of Departments moneys to be expended in excess of the Amount granted by Parliament.

At the same time, while expressing the regret of the Comptroller and Auditor General that he is unable to coincide with the opinion at which their Lordships have arrived, or to admit that it is more consonant with the Exchequer and Audit Act than the one he ventures to entertain, I am to add that he is glad to learn that their Lordships propose to enforce uniformity in the Public Accounts on this subject.

I have, &c.
(signed) *F. A. Hawker.*

R. R. W. Lingen, Esq., C.B.

(C.)

(10,825—76.)

Sir, Treasury Chambers, 18 August 1876.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge receipt of Mr. Hawker's letter of 28th June, on the date at which payments made by one Department for another should be finally brought to charge.

I am to state that the chief objection which my Lords entertain to your proposal for solving the difficulty is purely practical. You would in every case make the date of payment the date of charge. This decision. if strictly carried out, would involve occasionally, perhaps often, the re-opening of an account after it had been reported on by you, and passed by the Public Accounts Committee. It appears to my Lords that there is the gravest possible objection to a decision involving such an attempt to mend the closed accounts of a past year. Indeed they do not see how, with the present machinery, it could be effected.

It appears to my Lords that the rule which you advocate can be enforced by a Department when dealing with its own officers, because it has the power to enforce obedience to its orders, and thus prevent the difficulty mentioned above. That is not the case, however, when it deals with another Department, and on that ground my Lords have thought it necessary to make a distinction between the two cases, and to deal with each upon a correct but simple principle of account.

In order, however, to meet as far as possible the views which you hold, my Lords are ready to add a provision to their Minute under discussion by which each Department would bring to charge against the year of original payment, all re-payments of advances claimed from the Accounting Departments prior to the date at which the Appropriation Accounts for such year are ordinarily closed; for example, if the Board of Trade make a payment for the Board of Works in April 1876, and send in their claim for re-payment before the end of November 1877, or such earlier date as the Board of Works usually render their Appropriation Account for the year 1876–77, such payment may be charged to the Board of Works Vote for 1876–77. This rule would establish an uniform principle, which there would be no difficulty in applying to the several Departments. The few special cases which it would not embrace must be considered separately, and as they arise. My Lords will be glad to learn that this modification of the strict rule which they laid down in their letter of 22nd June, goes far to remove your objection to their decision, and they propose to add it to the circular which they will issue to the Departments, as soon as they have your reply to this letter.

I am, &c.
(signed) *Charles W. Stronge,*
pro Sec.

The Comptroller and Auditor General.

(D.)

Exchequer and Auditor Department,
25 August 1876.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Stronge's letter of the 18th instant, No. 10,825—76, on the subject of the date at which payments made by one Department for another should be finally brought to charge.

In this letter the Lords Commissioners of Her Majesty's Treasury state that the chief objection which they entertain to the course proposed by the Comptroller and Auditor General for dealing with this subject is, that if strictly carried out it would involve the re-opening of an account after it had been reported upon by this Department, and passed by the Public Accounts Committee; a course which their Lordships rightly consider would be open to the gravest possible objection, and opposed to the principle of English Finance which, as stated in the Treasury Minute of the 21st June last, sacrifices absolute symmetry of account in order to attain the more practical end of a speedy and definite settlement.

The Comptroller and Auditor General is glad to learn that the chief objection which their Lordships entertain to his proposal had reference to a stricter adoption of the principle than the Comptroller and Auditor General had at all contemplated. He thought that it would be understood that the suggestion that the date of charge should be the date of the original payment borne upon the voucher itself, was intended to be confined to cases in which the settlement of accounts between the Departments concerned could be effected within the period in which the Appropriation Account for the year remained open, it being understood that it was the duty of the several Departments to make their claims for re-payment without any avoidable delay, so as to ensure the more correct appropriation whenever the circumstances of the case would admit of it; and it was his intention to have submitted that, when the claims could not be made in time to secure a settlement before the close of the Appropriation Account to which the payments strictly related, then that the date of repayment to the Department which acted for the time being

being as Sub-Accountant should be the date of charge, following in this matter the analogy of direct payments by the Departments themselves, which, if unavoidably prevented from being charged to the account of the year in which they are made, become a charge against the first open account.

Their Lordships will thus perceive that the opinion which the Comptroller and Auditor General holds is entirely in concurrence with the amendment which their Lordships propose to make to their Minute of the 21st June, and it only remains for him to tender his acknowledgments to their Lordships for the consideration given to the views entertained by this Department on the matter.

I have, &c.
(signed) *J. W. Soady.*

R. R. W. Lingen, Esq., C.B.

(E.)

(No. 14,160—76.)

Sir,

Treasury Chambers, 6 September 1876.

E 1.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. Soady's letter of the 25th ultimo; and, in reply, I am to forward to you herewith a copy of the circular which they propose to issue in order to give effect to the decision at which they have arrived in concert with you.

I am to state that my Lords are most anxious that this decision should not lead to delay in closing and rendering the Appropriation Accounts, and they trust that if you find that to be the case you will report the fact to them.

They would be glad to receive your reply as early as is convenient, as they wish to issue the circular without delay.

I am, &c.
(signed) *R. R. W. Lingen.*

The Comptroller and Auditor General.

(E. 1.)

(Circular.)

Sir,

ONE Department of the State frequently acts as agent, and makes payments for another Department, obtaining afterwards repayment from the latter or Principal Department.

A question has arisen whether these payments should be finally charged to the Vote of the Principal Department as occurring at the date of advance by the Agent Department, or at the date of repayment by the Principal Department.

After much discussion between the Treasury and the Audit Office, and before the Public Accounts Committee, my Lords have come to an agreement with the Comptroller and Auditor General that the payments in question should be charged against the Vote of the Principal Department as occurring at the date of the advance by the Agent Department, provided that the Appropriation Account of that Vote for the year, in which the advance was made, be still open.

If, however, the Appropriation Account be closed, the payment must be charged to the Vote of the first account still open, and, if there be no longer a Vote for that special service, application must be made to this Board to provide funds.

My Lords wish it to be understood by all accounting officers that this principle of adjustment is not to interfere with the prompt closing and rendering of Appropriation Accounts, but if it should produce delay, they will probably find it necessary to make the date of repayment the date of charge in all cases.

I am to request that you will _____ to cause this decision to be recorded and observed in th _____ Department.

I am, &c.

(F.)

Exchequer and Audit Department,
7 September 1876.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 6th instant, transmitting a copy of the circular which the Lords Commissioners of Her Majesty's Treasury propose to issue to the various accounting officers, on the subject of the date at which payments made by one Department on behalf of another should be finally brought to charge.

In reply, I am to acquaint you, for their Lordships' information, that the instructions embodied in the circular express the view the Comptroller and Auditor General has always entertained on the subject.

I am to add, that should any delay occur in rendering the Appropriation Accounts in consequence of the proposed change, which the Comptroller and Auditor General does not anticipate as probable, he will not fail to report the fact to their Lordships.

At the same time, with the view of impressing upon accounting officers the importance of getting all claims settled as soon as possible, the Comptroller and Auditor General would venture to suggest the insertion of a clause in the circular, directing that claims should be forwarded without delay, and that the repayment of all sums advanced should be adjusted at once whenever the circumstances of the case will admit of it.

I have, &c.
(signed) *H. B. Arber.*

R. R. W. Lingen, Esq., C.B.,
Treasury.

(G.)

(Circular.)

Sir, Treasury Chambers, 21 September 1876.

ONE Department of the State frequently acts as agent, and makes payments for another Department, obtaining afterwards repayment from the latter or Principal Department.

A question has arisen whether these payments should be finally charged to the Vote of the Principal Department, as occurring at the date of advance by the Agent Department, or at the date of repayment by the Principal Department.

After much discussion between the Treasury and the Audit Office, and before the Public Accounts Committee, my Lords have come to an agreement with the Comptroller and Auditor General that the payments in question should be charged against the Vote of the Principal Department, as occurring at the date of the advance by the Agent Department, provided that the Appropriation Account of that Vote for the year, in which the advance was made, be still open.

If, however, the Appropriation Account be closed, the payment must be charged to the earliest Vote of the same account still open at the Principal Department, and, if there be no longer a Vote for that special service, application must be made to this Board to provide funds.

My Lords wish it to be understood by all accounting officers that this principle of adjustment is not to interfere with the prompt closing and rendering of Appropriation Accounts, and for that object they request that the claims which one Department has on another may be forwarded without delay, and the repayment of advances adjusted as early as possible. They must add, however, that, if delay should be the consequence of their decision, they will probably find it necessary to make the date of repayment the date of charge in all cases.

I am to request that you will cause this decision to be recorded and observed in the Exchequer and Audit Department.

I am, &c.
(signed) *R. R. W. Lingen.*

The Comptroller and Auditor General.

(H.)

(18,673.)

COPY of TREASURY MINUTE, dated 13 December 1868.

MY Lords have before them the Report of the Committee of Public Accounts, dated 21st July 1868, will now proceed to deal with the several questions and recommendations which form the subject of the Report.

The first relates to the works connected with the Coast Guard Buildings in Ireland, which are executed by the Commissioners of Public Works. The recommendation made is, that this expenditure should be provided for in the Navy Estimates, and that the Commissioners executing the works should be treated as sub-accountants to the Admiralty.

There are two modes of dealing with the Estimates.

The one is that each Department should be responsible for the services it performs, should estimate for the cost of such services, and should account for the expenditure upon them.

The advantages in adopting this principle are direct responsibility, simplicity of account, and facility of audit. The objection is that expenditure is not so distinctly shown under services, but rather according to the Departments administering the Expenditure.

This objection can in a great measure be met by foot notes or explanations.

The other mode is to make the Estimates exactly represent the cost of a service wheresoever and by whomsoever incurred.

There is an advantage in showing the exact cost of a service, but, on the other hand, the adoption of this principle would involve such a multiplicity of transfers and adjustments between Departments, Votes, and Sub-heads, that much complexity and confusion of account would arise, and the difficulty of supporting expenditure by proper vouchers, when the payments are made by one Department, and the accounts have to be rendered by another, is such as seriously to interfere with an efficient audit.

The course which has of late years been mainly adopted is the first.

Thus the War Department performing certain services for the Navy, estimates for and accounts for the cost of these services.

So also the Admiralty, which conducts the transport service of the Army, estimates and accounts for this Army Expenditure.

The transfer of the Irish Coast Guard Buildings from the Estimate of the Department expending the money on account of them to the Navy Estimates, would be in contravention of this rule, and an exception to the general practice.

My Lords, therefore, are of opinion that the proposal of the Committee should be subjected to further consideration.

The second question in the Report of the Committee relates to the form of the Accounts of Greenwich Hospital. Upon this subject my Lords desire that a letter be written to the Admiralty, stating that this Board would be glad to be informed that in framing the Accounts for Greenwich Hospital, the recommendations of the Committee have been adopted.

With regard to the third point respecting grants to public officers or temporary increases to fixed salaries, the provision for which, the Committee are of opinion, should be made in connection with the Vote upon which the fixed salary is charged.

My Lords direct that the Departments incurring expenditure of this nature be instructed accordingly.

The fourth point refers to the desirability of a certificate being given to the Audit Department whenever a building on its completion is transferred from a separate Vote to the general Vote for Public Buildings.

Let a communication in this sense be addressed to the Chief Commissioner of Works.

The Committee further recommend that the declaration at the foot of the Appropriation Accounts of Army and Navy Expenditure should be qualified by the insertion of the words "to the best of my knowledge and belief," and that in the case of the Army, the Chief Auditor should sign the declaration as well as the Accountant General.

Let communications be addressed accordingly to the War Office and Admiralty.

With regard to the recommendation of the Committee that a special Committee should be appointed to investigate the question as to the propriety of extending the audit of Naval and Military Accounts by the Comptroller and Auditor General, so as to include some part of the examination as to authority and vouchers, and of an independent audit of the Army and Navy Store Accounts, my Lords are of opinion, in view of the important changes which are not yet complete as regards the Appropriation Accounts of the Civil Services, that it would be desirable to defer the proposed investigation into the questions relating to the

the audit of Naval and Military Accounts until the Civil Service Accounts have been brought into efficient working order, and more experience has been gained as to the best means of adopting a similar system to the Accounts of the Naval and Military Services.

The question of Extra Receipts will continue to occupy the attention of the Treasury Board.

(I.)

(13,857—75.)

Sir, Treasury Chambers, 14 September 1875.

IN reply to Mr. Hawker's letter of the 6th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they have acted generally on the principle that one Department should not recover moneys from another Department on account of labour or stores supplied, simply in order to pay such moneys over to the Exchequer.

Great objection has, however, been expressed by some Departments to this rule, and my Lords are now employed in collecting information, with a view to ascertain whether it would be possible to lay down a rule which would not be open to the objections not unnaturally entertained by the spending Departments to the increase of their own Estimates for services unconnected with them, but which would not, at the same time, be inconsistent with correct principles of account.

My Lords will note the case to which you call their attention, but for the moment they think it would be undesirable to raise the question in an isolated form.

I am, &c.

The Comptroller and Auditor General. (signed) *William Law.*

(J.)

(1445.)

Exchequer and Audit Department,

Sir, 6 September 1875.

I AM directed by the Comptroller and Auditor General to state that credit is taken in the account of the Dublin Metropolitan Police for November 1874, for a payment of 8 *l.* 8 *s.* 1 *d.* to the War Department, on account of inspection of clothing; and that, in reply to an inquiry from this Department, the accountant explains that "the claim made by the Government Clothing Department" was "for service rendered to "secure the proper standard quality of cloth being supplied by the contractors."

On reference to the Army Accounts, it is found that the above sum has been passed to the credit of the Exchequer.

It is understood to be quite opposed to the views entertained by the Lords Commissioners of Her Majesty's Treasury that one Public Department should receive payment for services performed for another, in order that the amount paid may be transferred by the Department receiving it, to the Exchequer; and I am to request that you will acquaint me, for the information of the Comptroller and Auditor General, whether it is their Lordships pleasure that no payments for inspection of clothing should, in future, be made to the War Department from the Dublin Metropolitan Police Vote; and, also, whether, on discovery of any payments by one Department to another, out of moneys voted by Parliament, for services performed, their Lordships would desire that such payments should be objected to by this Department, on the examination of the accounts in which they may appear.

I have, &c.

R. R. W. Lingen, Esq., C.B., Treasury. (signed) *F. A. Hawker.*

(K.)

Dear Sir, Treasury, 7 September 1875.

REFERRING to your letter of the 10th July, it appears that certain members of the staff of your Department were detached for special service in connection with the Vienna Exhibition, and that extra allowances have been paid to certain other officers of your staff for discharging the duties of the first-mentioned gentlemen during their absence.

These payments extended over the years 1872–3, 1873–4, and 1874–5, and have been charged by you against the Grants for your Department, for the respective years.

In the case of the first two of the years named, no question (as we understand) has been raised; but with regard to your account for the year 1874–5 the Audit Office has expressed an opinion that the allowances referred to should be charged against the Special Vote for the Vienna Exhibition, with the view of showing in the Appropriation Account of that Vote (which is administered by the Treasury) the entire cost incurred in connection with the service, and that, therefore, repayment of the sums in question should be obtained by you, from the Treasury, out of the Vienna Exhibition Vote.

It is quite true that the payments under discussion represent the increased expense arising out of the employment of your staff at the Exhibition. On the other hand, you point out that these payments were made to persons whose entire service was given to the business of your Department, while the gentlemen whose duties were thus provided for were, on the contrary, wholly withdrawn from your Department; so that if it were right to make any adjustment between the Grant for your Department and that for the Vienna Exhibition, it would, you remark, seem more just to apply such adjustment to the full salaries of these last-mentioned gentlemen.

You also notice that the object of showing the entire cost of the Exhibition will not be obtained by the proposed transfer of the amount paid in the year 1874–75, while the sums paid for similar services in the two prior years have not been similarly dealt with.

Looking to all these circumstances, and to the fact that the service of the Vienna Exhibition is now closed, and further, as it seems to us to be, as a rule, inexpedient to charge against separate Grants, which are administered by different Departments, parts of salaries or allowances paid by one of those Departments to the same members of its own staff, we have to state, in reply to your request for our opinion on this point, that we think that the payments under consideration made in the year 1874–5 should like those in the two prior years, remain as a charge against the Grant for your Department. An explanatory note should however, be appended to your Appropriation Account, stating the amount and nature of the payments thus included, and Mr. Welby will append to the Treasury Appropriation Account of the Grant for the Vienna Exhibition a corresponding reference to this expenditure.

We are, &c.

Norman M'Leod, Esq., &c., &c., &c. (signed) *R. E. Welby.*
Richard Mills.

VOTE 2.

INLAND REVENUE

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE
Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries.	1,012,352 – –	1,007,406 18 5	4,945 1 7	– –
B.—Travelling and Subsistence Allowance - -	39,000 – –	37,652 14 1	1,347 5 11	– –
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps, &c.	61,000 – –	54,987 7 6½	6,012 12 5½	– –
D.—Poundage to the Clerks to the Local Commissioners of Taxes.	70,000 – –	66,733 7 6	3,266 12 6	– –
E.—Poundage to Collectors and Assessors - -	121,500 – –	124,769 1 3¾	– –	3,269 1 3¾
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	13,796 – –	13,249 7 5	546 12 7	– –
G.—Commission on Remittances - - - -	2,100 – –	2,119 5 1	– –	19 5 1
H.—Bank of England, for Clerks' Attendance -	950 – –	950 – –	—	—
I.—Police - - - - - - - - -	2,100 – –	2,128 16 –	– –	28 16 –
K.—Rent, Fire Insurance, &c. - - - -	22,090 – –	21,609 7 4	480 12 8	– –
L.—Fuel, Light, and Water - - - - -	3,750 – –	3,504 2 1½	245 17 10½	– –
M.—Furniture (inclusive of Office Fittings, &c.) -	9,000 – –	14,436 15 3	– –	5,436 15 3
Carried forward - - - £.	1,357,638 – –	1,349,547 2 –¾	16,844 15 7	8,753 17 7¾

VOTE 2.

INLAND REVENUE.

SERVICES, in the Year ended 31st March 1876, showing the Surplus or Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A.—The Surplus under this Sub-head has arisen from vacant stations in some of the departments at the Chief Office not having been filled up, and from the number of officers employed in the Excise Surveying Branch having been, during a portion of the year, less than the number for whose salaries provision was made in the Estimates.

B.—The Expenditure under this Sub-head in respect of Travelling Expenses of Inspectors and other Surveying Officers, has not been so great as was anticipated.

C.—The Surplus under this Sub-head has arisen from the transfer of the Sale of Stamps, &c. at Derby, Exeter, Plymouth, Sheffield, Shrewsbury, and other places from the Distributors who were paid by poundage, to Collectors of Inland Revenue, who are paid by salary.

D.—The payment of Poundage to Clerks to Commissioners of Taxes is dependent upon the period at which the Accounts for their Divisions are finally closed. Consequent on the Accounts for several Divisions having been closed at an earlier date than usual in the year 1874–75, payments were made in that year which would otherwise have been included in the Expenditure of 1875–76.

E.—The Deficit under this Sub-head has resulted from the payments in respect of Extra Poundage made to Collectors of Income Tax having been in excess of the amount for which provision was made in the Estimates.

F.—The Surplus under this Sub-head has arisen from the cessation of the salaries of the Distributors of Stamps for Stirling, Clackmannan, and Linlithgow, and part of Forfar, in consequence of the transfer of their duties to Collectors of Inland Revenue.

G.—Casual fluctuation of Expenditure.

I.—Casual fluctuation of Expenditure.

K.—Provision was made under this Sub-head for additional charges in respect of new offices in country districts, but the Expenditure has not been so great as was anticipated.

L.—This Surplus is attributable to a reduction in the price of coal during the year.

M.—This Deficit has been caused partly by expenses for which provision had been made in the Estimates for 1874–75 having fallen into this year's Expenditure, in consequence of delay arising in the removal of Offices of this Department to the main building of Somerset House, and partly by the extension of the Laboratory at Somerset House to provide for the performance of duties devolving upon the Chemical Officers of this Department, under the Sale of Food and Drugs Act, 38 & 39 Vict. c. 63.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	1,357,638 – –	1,349,547 2 –¾	16,844 15 7	8,753 17 7¾
N.—Gauging Instruments, Dies, and Revenue Locks	5,600 – –	5,956 2 4	- -	356 2 4
O.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	3,400 – –	4,707 12 2	- -	1,307 12 2
P.—Maintenance and Repairs of Buildings	4,500 – –	9,110 19 6½	- -	4,610 19 6½
Q.—Postage and Carriage of Books and Parcels	20,000 – –	20,358 7 7¾	- -	358 7 7¾
R.—Advertisements	6,000 – –	6,121 9 11	- -	121 9 11
S.—Stationery, Printing Bookbinding, and Gumming	90,500 – –	98,548 4 –¾	- -	8,048 4 –¾
T.—Stamps for Revenue purposes and Declarations	1,200 – –	545 3 2½	654 16 9½	- -
V.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	1,500 – –	1,129 13 5½	370 6 6½	- -
W.—Law Expenses	9,000 – –	13,075 14 7	- -	4,075 14 7
X.—Rewards to Officers for Detections, &c.	10,500 – –	9,760 8 4	739 11 8	- -
Y.—Losses by Fraud, Default, &c.	100 – –	27 2 1¼	72 17 10½	- -
Z.—Allowances to Crown Prisoners	220 – –	85 11 5	134 8 7	- -
A 1.—Grants to Universities of Oxford and Cambridge (44 Geo. 3, c. 58).	1,000 – –	1,000 – –	—	—
B 1.—Incidental Expenses	1,000 – –	1,201 17 6½	- -	201 17 6½
Carried forward £.	1,512,158 – –	1,521,175 8 4¾	18,816 17 –½	27,834 5 5¼

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLA ND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1876, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

N.—This Deficit is attributable to the cost of Printing Plates for Telegraph Stamps, for which provision had not been made in the Estimates.

O.—This Deficit has arisen from the cost of the new Recording Presses which have been erected at Somerset House for the purpose of a more speedy Stamping of Deeds and other Instruments, and from the expenses connected with the fitting up of the Stamping Department at Manchester having been greater than the amounts provided for those services in the Estimates.

P.—The Deficit under this Sub-head has resulted from Expenditure consequent upon the conversion of a number of rooms in the main building of Somerset House, which were used for Repositories and storage of lumber, into offices, and upon the extension of the Laboratory at Somerset House to provide for the performance of duties devolving upon the Chemical Officers of this Department, under the Sale of Food and Drugs Act, 38 & 39 Vict. c. 63, for which no provision had been made in the Estimates.

Q.—The Deficit under this Sub-head is to be attributed to increased correspondence in country districts.

R.—Casual fluctuations of expenditure.

S.—The Deficit under this Sub-head is attributable to the Expenditure for the Manufacture of the new Stout Postal Card, and of Newspaper Wrappers, having in consequence of increased demand, been greater than was anticipated.

T.—This Surplus has resulted partly from the repeal of the Stamp Duty of 30 *s.* on Officers' Commissions by Act 38 Vict. c. 23, s. 14, and partly from the discontinuance, under directions from the Lords of the Treasury, of Declarations to their Accounts by Distributors of Stamps.

V.—The claims for Copies of Poor Rates for Income Tax purposes made during the Year have not amounted to the sum anticipated.

W.—This Deficit has resulted from a considerable increase in the number of prosecutions against persons neglecting to take out Dog Licences; to an increase in the number of cases in which proceedings have been taken under the Legacy and Succession Duty Acts; and to an increase in the number of causes which have been tried in the Superior Courts. The average annual Expenditure under this Sub-head during the three preceding years has been 8,910 *l.*

X.—The payments made under this Sub-head being contingent upon the result of proceedings for infringement of the Revenue Laws, are necessarily uncertain in their extent, and have not amounted to the sum for which provision was made in the Estimates.

Y.—The payments under this Sub-head are necessarily uncertain.

Z.—The payments under this Sub-head are variable, and have not amounted to the sum for which provision was made in the Estimates.

B 1.—The payments under this Sub-head are variable, and have exceeded the sum for which provision was made in the Estimates.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	1,512,158 – –	1,521,175 8 4¾	18,816 17 –½	27,834 5 5¼
C 1.—Superannuations and other Non-Effective Charges	184,066 – –	180,373 4 7	3,692 15 5	– –
D 1.—Annuity to be paid over to the National Debt Commissioners for Advances made in commutation of Pensions	7,448 – –	7,448 – –	—	—
£.	1,703,672 – –	1,708,996 12 11¾	22,509 12 5½	27,834 5 5¼
Deduct Surplus				22,509 12 5½
Net Deficit to be voted £.				5,324 12 11¾

Extra Receipts

Nature of the Receipts.	Amount Estimated.	Amount Received.
	£. s. d.	£. s. d.
Fines, Seizures, and Penalties	30,000 – –	35,400 12 2
Rents	3,300 – –	4,901 6 7¾
Other Miscellaneous Receipts	10,700 – –	10,722 6 8
£.	44,000 – –	*51,024 5 5¾

* This amount has been paid over to the Exchequer, as under, viz.:—

	£. s. d.
On 23 September 1875	11,650 16 5
„ 21 December „	17,053 – 7
„ 21 March 1876	13,353 8 2
„ 15 June „	8,966 8 3
„ 22 September „	– 12 –
£.	51,024 5 5

The Surplus of 25,115 *l.* 13 *s.*, shown on the Account of the Vote for Inland Revenue Services for the Year ended 31st March 1875, has been surrendered pursuant to directions of the Treasury Letter of 24th March 1876.

I certify that the foregoing is a correct Account.

Inland Revenue Office,
30 November 1876.

Charles Turner,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1876, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

C 1.—Provision was made under this Sub-head for all Allowances payable to Superannuated Officers at the date when the Estimates were prepared, and in addition thereto a sum of 3,000 *l.* was provided to meet additional Allowances which might be granted during the year. In consequence of deaths, the Expenditure has been less than the sum for which provision was made.

Year ended 31st March 1876.

Explanation of the Causes of Variation between Estimate and Receipt.

Consequent upon a considerable increase in the number of Prosecutions, the Receipts under this Head have exceeded the amount of the Estimate.

The increase in the quantity of foreign spirits and wine warehoused in Excise Warehouses has caused the Receipt under this Head to exceed the amount of the Estimates.

Casual fluctuation.

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 2.—Inland Revenue—*continued.*

APPENDIX.

STATEMENT showing the Increases made to the Inland Revenue Establishment subsequently to the Preparation of the Estimates for the Year 1875-76.

Department.	Increase.	Treasury Authority for Increase.	Necessity for Increase.
Registrar of Warrants - -	Two First Class Clerks at 150 *l.*, rising by 10 *l.* per annum to 240 *l.*, in lieu of two Second Class Clerks at 90 *l.*, rising by 10 *l.* to 150 *l.*	7 April 1875 - -	Revision of establishment.
Stamping Department, London	Five additional Tellers of Postal Wrappers and Postal Cards, 20 *s.* to 30 *s.* per week.	28 April 1875 - -	Increase of business.
Ditto - - - -	One Superintendent of Recording Presses at 160 *l.* rising by 10 *l.* per annum to 220 *l.*	9 September 1875 -	The extension of the system of stamping by Recording Presses.
Ditto - - - -	Annual allowance of 30 *l.* to each of three Stampers.	21 December 1875 -	To provide for the performance of the necessary clerical work.
Solicitor and Comptroller of Stamps and Taxes, Edinburgh.	One Solicitor at 1,200 *l.* per annum - - One Comptroller of Stamps and Taxes, 800 *l.*, rising by 25 *l.* per annum to 1,000 *l.* One Assistant Solicitor at 700 *l.*, rising by 25 *l.* to 800 *l.* per annum.	27 April 1875 - -	Separation of the office of Solicitor and Comptroller General, Scotland.
Chief Inspector - - -	The Second Class Inspector at Dublin raised to First Class, with salary at 600 *l.*, rising by 10 *l.* to 650 *l.*	27 April 1875 - -	Abolition of the post of Assistant Comptroller of Stamps and Taxes, Dublin.
Surveyor of Buildings - -	Salary raised from 400 *l.* to 650 *l.* per annum, to include the provision of any clerical assistance required.	30 July 1875 - -	Increase of business.
Manchester Collection - -	Collection raised from Second to First Class with salary at 700 *l.*, rising by 20 *l.* per annum to 800 *l.* One Chief Clerk at 230 *l.*, rising by 10 *l.* per annum to 280 *l.* One First Class Clerk at 190 *l.*, rising by 10 *l.* per annum to 220 *l.* One Second Class Clerk at 150 *l.*, rising by 5 *l.* per annum to 180 *l.* One Third Class Clerk at 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	9 August 1875 -	Transfer of the receipt of Stamp Duties at Manchester to the Collector of Inland Revenue, and establishment of a Stamping Department at that place.
Aylesbury Collection - -	One Second Class Clerk, 150 *l.*, rising by 5 *l.* per annum to 180 *l.*	20 April 1875 -	Increase of business, consequent upon the transfer of the receipt of Stamp Duties to the Collectors of Inland Revenue for these Collections.
Cardiff Collection - - -	Ditto - - ditto - - -		
Hull Collection - - -	Ditto - - ditto - - -		
Stourbridge Collection - -	Ditto - - ditto - - -		
Exeter Collection - - -	Ditto - - ditto - - -	25 September 1875 -	
Sheffield Collection - -	Ditto - - ditto - - -	13 September 1875 -	
Shrewsbury Collection - -	Ditto - - ditto - - -	19 July 1875 - -	
Dundee Collection - -	Ditto - - ditto - - -	13 August 1875 -	
Linlithgow Collection - -	Ditto - - ditto - - -	17 February 1876 -	
London South Collection -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	13 September 1875 -	Increase of business.
Plymouth Collection - -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	25 September 1875 -	Increase of business, consequent upon the transfer of the receipt of Stamp Duties to the Collectors of Inland Revenue for these Collections.
Stirling Collection - -	Ditto - - ditto - - -	16 June 1875.	
Dundee Collection - -	Ditto - - ditto - - -	13 August 1875.	
London Central Collection -	One First Class Clerk, 190 *l.*, rising by 10 *l.* per annum to 220 *l.* One Second Class Clerk, 150 *l.*, rising by 5 *l.* per annum to 180 *l.* One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	17 February 1876 -	Increase of business, principally is connection with the receipts of Stamp Duties.
Stamping Department, Manchester.	One Superintendent, 340 *l.*, rising by 20 *l.* per annum to 400 *l.* One Deputy Superintendent, 250 *l.*, rising by 15 *l.* per annum to 325 *l.* Three Stampers, Second Class, 85 *l.*, rising by 2 *l.* per annum to 100 *l.* Three Stampers, Third Class, 75 *l.*, rising by 30 *s.* per annum to 85 *l.* Annual allowance to one Stamper of Second Class acting as Office Keeper, 120 *l.* One Engineman, 38 *s.* to 45 *s.* per week. Five boys, 4 *s.* to 15 *s.* per week.	9 August 1875 - and 17 September 1875.	Establishment of a Stamping Department at Manchester.
Comptroller of Legacy and Succession Duties.	One additional Keeper of Papers, 80 *l.*, rising by 5 *l.* per annum to 100 *l.*	22 July 1875 - -	Increase of business.
Receiver General - - -	Salary of Chief Clerk raised from 500 *l.* by 20 *l.* to 600 *l.*; to 600 *l.* by 25 *l.* per annum to 700 *l.*	26 August 1875 -	Revision of scale.

VOTE 2.

INLAND REVENUE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. CLERKS unregistered by the Civil Service Commissioners have been employed in the Inland Revenue Service, without the sanction of the Lords of the Treasury. The approval of their Lordships should have been obtained in accordance with the terms of the Treasury Minute of 13th January 1872, published in the "London Gazette" of the 16th of the same month. Unregistered clerks employed without Treasury sanction.

In the reply to the last communication to the Inland Revenue on this subject, the Accountant states that the query has been submitted to the Board of Inland Revenue for their consideration.

Not having been informed as to the course which the Board have taken in regard to this matter, I have reported the circumstances to the Lords of the Treasury.

The correspondence is annexed. A. A 1. B. B 1.

2. A messenger has been employed in the office of the Collector at Glasgow, who has not obtained a certificate of qualification from the Civil Service Commissioners; I am of opinion, therefore, that the amount paid to the messenger in question during the year 1875-76, namely, 20 *l.* 3 *s.*, is not admissible as a charge against the Vote. Messenger employed without Civil Service certificate.

The correspondence on this subject is enclosed. C. C 1. D.

3. Payments have been made in excess of the Estimates, under various Sub-heads, amounting in the aggregate to 27,834 *l.* 5 *s.* 5 *d.* Payments in excess of Estimates.

4. The Net Expenditure in excess of the Grant, provided the sum of 20 *l.* 3 *s.*, referred to in paragraph 2, be not allowed, is 5,304 *l.* 10 *s.*, for which sum a Vote will be required. Net Deficit.

	£.	s.	d.
Grant - - - - - - -	1,703,672	–	–
Expenditure - - - - - -	1,708,976	10	–
Net Deficit - - -	£. 5,304	10	–

REVENUE.

5. The Receipt side of this Account has been subjected to a test examination, and the result of such examination has proved satisfactory. Examination of Revenue Account.

The Payment side of the Account has been examined in detail, and with the exception of an over-payment of 1 *l.*, which I am informed by the Inland Revenue Department has since been recovered, the result of the examination in question has been found satisfactory.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

QUERY, No. 31.

Description of the Voucher.	Query or Observation.
Liverpool, Round 7, B. O., $\frac{17,638}{76.}$ T., Vrs. 123 to 128. Sundry clerks to collectors of taxes for parish of Liverpool, for year 1874–75, 484 *l.* 10 *s.*	Of these clerks, five were employed for a whole year, and the sixth for half a year, at 30 *s.* a week each. The Accountant is requested to explain why this service was not supplied by the Civil Service Commissioners. 9 November 1876.

(A. 1.)

ANSWER OR EXPLANATION of the ACCOUNTANT.

The Collector of Inland Revenue at Liverpool reports that in addition to the performance of clerical duties, these clerks are required to assist in delivering demand notes at the residences and places of business of the taxpayers (about 80,000 assessments), in making inquiries as to changes of residence, in tracing removals, in finding out the addresses of master mariners and engineers on board steamers on their arrival in port, and to give such general assistance to the local collectors as they may require.

The Collector further states that the clerks at present employed have been with the local collectors for the past four years, and have acquired much local knowledge and experience in their duties, which could not readily be replaced, and adds that the men are employed eight hours each per diem, which would represent a money value, if writers were employed, of 2 *l.* instead of 30 *s.* per week.

The services rendered by these clerks are such as, under Clause 8 of the Regulations issued by the Civil Service Commissioners in November 1873, could not properly be assigned to Civil Service writers, nor could they, it is assumed, be so employed under the Regulations referred to in paragraph 19 of the Order in Council of 12th February 1876.

(signed) *Charles Turner*,
Accounting Officer.

25 November 1876.

(B.)

QUERY, No. 43.

Description of the Voucher.	Query or Observation.
Query 31.	With reference to the answer to this query, it appears to the Comptroller and Auditor General, with reference to the Treasury Letter of 10th August 1876, addressed to the Board of Inland Revenue, on the subject of the employment of clerks to Distributors of Stamps, that Treasury authority should be obtained for the payments referred to in the query, as well as for any subsequent payments of a similar nature, unless the sanction of their Lordships should be obtained for placing such situations in Schedule B. of the Order in Council of the 4th June 1870, as in the case of clerks to Surveyors of Taxes. 29 November 1876.

(B. 1.)

ANSWER OR EXPLANATION of the ACCOUNTANT.

The first portion of the Comptroller and Auditor General's Query has been submitted to the Board of Inland Revenue for their consideration.

6 December 1876.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

(C.)

QUERY, No. 44.

Description of the Voucher.	Query or Observation.
Glasgow, Round 3, B. O., $\frac{10,465}{75.}$ J., Fras. Feltoe, Messenger in the Collector's Office, at 30*l.* per annum.	The Accountant is requested to state whether F. Feltoe has obtained a certificate from the Civil Service Commissioners, or in the absence of such certificate to state under what authority, other than that of the Board of Inland Revenue, this man has been appointed messenger. 20 December 1876.

(C. 1.)

ANSWER OR EXPLANATION of the ACCOUNTANT.

FRANCIS FELTOE has not obtained a certificate from the Civil Service Commissioners, but has been appointed Messenger at Glasgow, under the authority of the Treasury Letter of 9th January 1869, "upon the distinct understanding that he is not on the permanent establishment, or entitled to any "pension."

A copy of the Treasury Letter referred to was forwarded to the Comptroller and Auditor General on the 16th January 1869.

(signed) *C. Turner*,
Accountant and Comproller General.

22 December 1876.

(D.)

QUERY, No. 45.

Description of the Voucher.	Query or Observation.
Query 44.	With reference to the reply to this query, the Comptroller and Auditor General has to observe that, in the Treasury Letter of the 9th January 1869 (a copy of which was forwarded to this Department, as stated), there is nothing to the effect that the person who should fill the situation of messenger at Glasgow, was to be appointed "upon the distinct understanding that he is not on the permanent establishment, or entitled to "any pension." But even if this were so, it would in no way obviate the necessity of a Civil Service certificate being obtained by Francis Feltoe, who was appointed on 14th June 1875. 29 December 1876.

VOTE 3.

POST OFFICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - - - - - -

POST OFFICE. - - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST OFFICE and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1876,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	541,485 – –	534,681 10 7	6,803 9 5	– – –
2. Travelling - - - - - - - - -	4,240 – –	4,103 19 7	136 – 5	– – –
3. Commission on Issue and Payment of Money Orders	50,000 – –	49,119 11 6	880 8 6	– – –
4. Commission on Sale of Postage Stamps - - -	7,000 – –	5,692 7 11½	1,307 12 –½	– – –
5. Trip Allowances - - - - - - - -	14,255 – –	14,877 5 –	– – –	622 5 –
6. Police and Firemen - - - - - - - -	2,028 – –	2,095 7 11	– – –	67 7 11
7. Clothing for Letter Carriers, Mail Guards, &c., at the Chief and Provincial Offices - - - - - -	42,000 – –	42,146 6 11	– – –	146 6 11
8. Rent - - - - - - - - - -	8,000 – –	7,946 6 6¼	53 13 5¾	– – –
9. Water, Fire Insurance, &c. - - - - - -	3,000 – –	2,009 17 7½	990 2 4½	– – –
10. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - - -	4,000 – –	2,961 9 7½	1,038 10 4½	– – –
11. Stamps and Advertisements - - - - - -	600 – –	405 – 3	194 19 9	– – –
12. Telegrams, including Chief and Provincial Offices -	200 – –	257 1 5¼	– – –	57 1 5¼
13. Purchase of Pillar and Wall Letter Boxes for Chief and Provincial Offices - - - - - - -	4,500 – –	4,274 8 –	225 12 –	– – –
14. Alterations, Fittings, and Repairs to Travelling Post Offices, Land and Sea - - - - - - -	250 – –	453 14 11	– – –	203 14 11
15. Gas, &c. - - - - - - - - - -	10,500 – –	9,526 8 7	973 11 4½	– – –
16. Medicines generally, and Allowances to District Medical Officers, &c., also Annual Donation to St. Bartholomew's Hospital - - - - - -	250 – –	264 2 –	– – –	14 2 –
17. Stores - - - - - - - - - -	15,500 – –	16,584 13 1	– – –	1,084 13 1
18. Incidental Expenses - - - - - - -	4,500 – –	3,370 15 9	1,129 4 3	– – –
19. Losses by Fraud and Default - - - - -	400 – –	186 – 11½	213 19 –½	– – –
20. Cost of Issue of Inland Revenue Licenses, and Receipt Stamps - - - - - - - - -	6,000 – –	6,088 13 9	– – –	88 13 9
DUBLIN.				
21. Salaries, Wages, and Allowances additional to Salaries	52,717 – –	49,807 2 7½	2,909 17 4½	– – –
22. Travelling - - - - - - - - -	260 – –	190 7 8	69 12 4	– – –
23. Commission on Issue and Payment of Money Orders -	3,700 – –	3,577 1 6	122 18 6	– – –
24. Rent - - - - - - - - - -	551 – –	557 14 –	– – –	6 14 –
25. Water - - - - - - - - -	5 – –	– – –	5 – –	– – –
26. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - -	600 – –	673 14 9½	– – –	73 14 9½
27. Stamps and Advertisements - - - - - -	100 – –	136 18 7	– – –	36 18 7
28. Incidental Expenses - - - - - - -	1,625 – –	1,725 2 9½	– – –	100 2 9½
EDINBURGH.				
29. Salaries, Wages, and Allowances additional to Salaries	37,329 – –	35,888 16 7½	1,440 3 4½	– – –
30. Travelling - - - - - - - - -	30 – –	21 17 10	8 2 2	– – –
31. Commission on Issue and Payment of Money Orders -	3,400 – –	3,616 16 3	– – –	216 16 3
32. Rent - - - - - - - - - -	95 – –	95 – –	– – –	– – –
33. Water and Fire Insurance - - - - - -	5 – –	3 15 –	1 5 –	– – –
34. Law Charges, including Law Charges paid at Provincial Offices - - - - - - - - -	100 – –	21 14 11	78 5 1	– – –
35. Stamps and Advertisements - - - - - -	120 – –	53 1 2	66 18 10	– – –
36. Incidental Expenses - - - - - - -	1,100 – –	1,230 3 10	– – –	130 3 10
TOTAL of Sub-Head A. - - - £.	820,445 – –	804,644 9 7	18,649 5 8¼	2,848 15 3¼
			Net Surplus - - £.	15,800 10 5

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - - - VOTE 3.

- - - - - - POST OFFICE.

SERVICES, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. There was a reduction of expenditure in the year owing to the second and fourth secretaries having been superannuated, and the posts abolished.
2. There has been less travelling than was anticipated.
3. Slightly over-estimated.
4. The Poundage on Postage Stamps used in pre-payment of Telegrams has been credited to the Vote, at the suggestion of the Comptroller and Auditor General, instead of being paid into the Exchequer as Extra Receipts, as was done in previous years.
5. There were more trips than were anticipated, and increased allowances were made to the officers of the Circulation Department of the Post Office.
6. There has been an increase in the number of Police Constables attached to the Post Office.
7.

8.
9. Over-estimated.
10. The amount required for Law Charges was over-estimated, the number of prosecutions having been smaller than in the preceding year.
11. Over-estimated.
12. Under-estimated.

13. Over-estimated.
14. Arrangements were made for affording early despatches to the Provinces by Fast Trains from London at the beginning of the year, and unanticipated expenditure was occasioned by the necessary alterations for giving effect to these arrangements.
15. The price of Gas was reduced after the Estimates were prepared.

16.

17. } These two items were included under the head of Incidental Expenses in the previous year and it
18. } was not possible to make an accurate division in the first instance.
19. Over-estimated.

20.

21. The sum of 1,000 *l.* provided for anticipated increase was not expended; the amount required for Extra Duty was also over-estimated.
22. There was less travelling than was anticipated.
23. The Money Order business did not increase to the extent anticipated.
24.
25.

26. The prosecutions were heavier than usual.
27. Under-estimated.
28. Under-estimated.

29. The payments to Substitutes in cases of Vacancies were less in amount than the authorised salaries.
30.
31. The provision made for increased business was insufficient.
32.
33.

34. Over-estimated.
35. Over-estimated.
36. Under-estimated.

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Sub-Head B.—				
SURVEYORS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
United Kingdom.				
1. Salaries and Allowances	30,799 – –	30,696 9 2¾	102 10 9¼	- -
2. Travelling	21,050 – –	20,441 14 10	608 5 2	- -
Colonies.				
3. Salaries and Allowances	250 – –	250 – –	- -	- -
4. Travelling	400 – –	660 7 9	- -	260 7 9
Total of Sub-Head B. £.	52,499 – –	52,048 11 9¾	710 15 11¼	260 7 9
		Net Surplus	£. 450 8 2¼	
Sub-Head C.—				
PROVINCIAL ESTABLISHMENTS.				
England and Wales.				
1. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	742,479 – –	738,697 17 4	3,781 2 8	- -
2. Allowances for Assistance	20,128 – –	20,570 8 2¼	- -	442 8 2¼
3. Travelling	3,000 – –	3,009 5 7½	- -	9 5 7½
4. Poundage on Sale of Postage Labels	21,257 – –	19,007 18 5½	2,249 1 6½	- -
5. Rent	5,154 – –	5,866 1 10	- -	712 1 10
6. Rates and Taxes	600 – –	165 6 2¼	434 13 9¾	- -
7. Fuel and Light	2,800 – –	2,037 17 5½	762 2 6½	- -
8. Stationery	500 – –	286 3 10½	213 16 1½	- -
9. Incidental Expenses	16,545 – –	17,991 9 10¾	- -	1,446 9 10¾
Ireland.				
10. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	72,741 – –	70,875 1 8½	1,865 18 3½	- -
11. Allowances for Assistance	3,773 – –	3,733 15 –¾	39 4 11¼	- -
12. Travelling	220 – –	275 15 10	- -	55 15 10
13. Poundage on Sale of Postage Labels	2,667 – –	2,208 4 8	458 15 4	- -
14. Rent	97 – –	110 14 10	- -	13 14 10
15. Fuel and Light	25 – –	33 2 9½	- -	8 2 9½
16. Stationery	5 – –	- -	5 – –	- -
17. Incidental Expenses	1,483 – –	1,538 11 –½	- -	55 11 –½
Scotland.				
18. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	115,364 – –	111,332 19 3	4,031 – 9	- -
19. Allowances for Assistance	3,379 – –	3,435 12 8	- -	56 12 8
20. Travelling	180 – –	176 11 4½	3 8 7½	- -
21. Poundage on Sale of Postage Labels	3,810 – –	3,270 1 –½	539 18 11½	- -
22. Rent	1,120 – –	587 10 8	532 9 4	- -
23. Rates and Taxes	100 – –	28 17 –	71 3 –	- -
24. Fuel and Light	500 – –	632 7 9	- -	132 7 9
25 Stationery	10 – –	– 10 –	9 10 –	- -
26. Incidental Expenses	1,005 – –	1,212 7 2	- -	207 7 2
Total of Sub-Head C. £.	1,018,942 – –	1,007,084 11 8½	14,997 5 11	3,139 17 7½
		Net Surplus	£. 11,857 8 3½	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1.
2. There was less travelling than was anticipated.

3.
4. Provision was not made in the Estimate for an unanticipated mission of the surveyor to the West Indies.

1. The whole amount provided for probable increase was not expended.

2. Slightly under-estimated.
3.
4. The poundage on Postage Stamps used in prepayment of Telegrams has been credited to the Vote at the suggestion of the Comptroller and Auditor General, instead of being paid into the Exchequer as Extra Receipts, as was done in previous years.
5. New rents and increased rents became payable after the Estimate was prepared.
6. Over-estimated. Rates on Telegraph premises inherited from the old Telegraph Companies which were formerly divided (part being charged to the Postal Vote and part to the Telegraph Vote) are now wholly charged to the Telegraph Vote.
7. } Over-estimated.
8. }
9. The amount added for probable increase was insufficient.

10. The whole of the amount provided for probable increase was not expended.

11.
12. The revision of Postmasters' Bonds led to more travelling than was anticipated.
13. The poundage on Postage Stamps used in prepayment of Telegrams has been credited to the Vote at the suggestion of the Comptroller and Auditor General, instead of being paid into the Exchequer as Extra Receipts, as was done in previous years.
14. The expenditure in respect of Rent has been increased in consequence of New Post Office premises having been taken at Cork.
15. Under-estimated.
16.
17. Under-estimated.

18. The whole amount added for probable increase was not expended.

19. Under-estimated.
20.
21. The Poundage on Postage Stamps used in prepayment of Telegrams has been credited to the Vote at the suggestion of the Comptroller and Auditor General, instead of being paid into the Exchequer as Extra Receipts, as was done in previous years.
22. The rent of premises in Glasgow which had been in the occupation of the Post Office, ceased to be paid in March 1875.
23. Local Rates formerly paid by the Post Office, are now paid by the Treasury.
24. Under-estimated.
25. Over-estimated.
26. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
SUB-HEAD D.—				
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances	14,766 – –	15,271 15 3½	- -	505 15 3½
2. Poundage on Sale of Postage Labels	291 – –	271 19 7	19 – 5	- -
3. Rent	893 – –	909 – 11	- -	16 – 11
4. Rates and Taxes	29 – –	23 16 4	5 3 8	- -
5. Incidental Expenses	363 – –	438 18 7¼	- -	75 18 7¼
TOTAL of Sub-Head D. £.	16,342 – –	16,915 10 8¾	24 4 1	597 14 9¾
		Net Deficit £.	573 10 8¾	
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS.				
1. Salaries, Wages, and Allowances	90,536 – –	97,085 8 10	- -	6,549 8 10
2. Maintenance and Repair of Buildings	500 – –	5,444 18 2	- -	4,944 18 2
3. Rent	5,000 – –	5,000 – –	- -	- -
4. Rates, Taxes, and Fire Insurance	500 – –	157 8 7	342 11 5	- -
5. Furniture and Repairs	500 – –	1,213 9 2	- -	713 9 2
6. Fuel and Light	650 – –	726 1 6	- -	76 1 6
7. Stationery	8,000 – –	10,018 4 9	- -	2,018 4 9
8. Law Charges	300 – –	711 17 –	- -	411 17 –
9. Incidental Expenses	400 – –	405 16 3½	- -	5 16 3½
10. Superannuations and other Non-effective Charges	200 – –	157 16 2	42 3 10	- -
11. Losses by Fraud and Default	1,500 – –	1,567 2 7	- -	67 2 7
TOTAL of Sub-Head E. £.	108,086 – –	122,488 3 –½	384 15 3	14,786 18 3½
		Net Deficit £.	14,402 3 –½	
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
1. Salaries and Allowances	2,080 – –	2,001 11 9	78 8 3	- -
2. Stationery	30 – –	54 2 7	- -	24 2 7
3. Stamps on Contracts	30 – –	12 10 –	17 10 –	- -
4. Fees to Medical Examiners	60 – –	59 10 –	– 10 –	- -
5. Incidental Expenses	5 – –	2 6 11	2 13 1	- -
TOTAL of Sub-Head F. £.	2,205 – –	2,130 1 3	99 1 4	24 2 7
		Net Surplus £.	74 18 9	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. There has been an increase of force at the Panama agency since the Estimate was prepared.
2. Over-estimated.
3. There has been an increase of rent at the Callao agency.
4.
5. Under-estimated.

1. There was an increase to the Savings Bank establishment in August 1875.
2. Extensive alterations were carried out in the premises in Carter-lane, to provide accommodation for the increased staff.
3.
4. Local rates formerly paid by the Post Office are now paid by the Treasury.
5. The explanation given above to No. 2 applies also to this Sub-section.
6. Extended office accommodation entailed an increased consumption of gas and fuel.
7. The consumption of Stationery was larger than was estimated.
8. Exceptional law charges were incurred in coming to a settlement with occupants of premises in Carter-lane, which were vacated to make room for the Post Office Savings Bank.
9.
10. Over-estimated. One of the pensioners died during the year.
11.

1. The whole of the amount provided for extra duty was not expended.
2. Under-estimated.
3. There were fewer stamps required for contracts than was anticipated.
4.
5. Over-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUB-HEAD G.—				
CONVEYANCE OF MAILS.				
IN ENGLAND AND WALES.				
1. By Railways	454,978 – –	450,821 5 11	4,156 14 1	- -
2. By Road	120,000 – –	122,524 2 –	- -	2,524 2 –
3. By private Ships to and from Places Abroad	3,000 – –	2,542 1 4	457 18 8	- -
4. Wages of Mail Guards and Mail Porters	4,000 – –	3,981 7 8½	18 12 3½	- -
5. Tolls and Ferryage	350 – –	364 17 3	- -	14 17 3
6. Supply and Repair of Mail Bags and Mail Boxes	8,000 – –	10,274 5 11	- -	2,274 5 11
7. Incidental Expenses	8,000 – –	8,127 15 11	- -	127 15 11
IN IRELAND.				
8. By Railways	106,183 – –	106,241 7 8	- -	58 7 8
9. By Road	25,400 – –	25,172 10 1	227 9 11	- -
10. By private Ships to and from Places Abroad	75 – –	84 1 7	- -	9 1 7
11. Wages of Mail Guards and Mail Porters	2,100 – –	2,007 10 10½	92 9 1½	- -
12. Tolls and Ferryage	120 – –	115 2 –	4 18 –	- -
13. Supply and Repair of Mail Bags and Mail Boxes	3,330 – –	2,638 12 3	691 7 9	- -
14. Incidental Expenses	710 – –	859 5 2	- -	149 5 2
IN SCOTLAND.				
15. By Railways	114,248 – –	115,690 16 10	- -	1,442 16 10
16. By Road	15,100 – –	16,563 18 11	- -	1,463 18 11
17. By private Ships to and from Places Abroad	30 – –	7 14 6	22 5 6	- -
18. Wages of Mail Guards and Mail Porters	896 – –	890 19 10½	5 – 1½	- -
19. Tolls and Ferryage	730 – –	765 11 1	- -	35 11 1
20. Supply and Repair of Mail Bags and Mail Boxes	1,150 – –	1,079 13 4	70 6 8	- -
21. Incidental Expenses	850 – –	964 – 2½	- -	114 – 2½
ABROAD.				
22. Conveying Mails across the Isthmus of Panama	1,750 – –	1,705 17 4½	44 2 7½	- -
23. Conveyance of Indian and Australian Mails through Egypt, and Allowances to Janissaries for accompanying Mails between Alexandria and Suez	6,620 – –	6,292 15 9	327 4 3	- -
24. Salaries of, and Allowances to, Officers in charge of Indian Mails through France	2,687 – –	2,713 7 –	- -	26 7 –
25. Salaries of, and Subsistence Allowances to, Marine Mail Guards	432 – –	366 19 3½	65 – 8½	- -
26. Incidental Expenses	1,400 – –	2,085 18 –	-	685 18 –
TOTAL of Sub-Head G. £.	882,139 – –	884,881 17 10	6,183 9 8½	8,926 7 6½
		Net Deficit £.	2,742 17 10	
SUB-HEAD H.—				
BUILDINGS.				
LONDON.				
1. Purchase of Sites and Buildings	2,000 – –	– –	2,000 – –	- -
PROVINCIAL OFFICES.				
2. Purchase of Sites and Buildings	16,000 – –	10,656 5 –	5,343 15 –	- -
TOTAL of Sub-Head H. £.	18,000 – –	10,656 5 –	7,343 15 –	—
		Net Surplus £.	7,343 15 –	
SUB-HEAD I.—				
Superannuations and other Non-effective Charges	117,552 – –	117,361 8 –	190 12 –	—
		Net Surplus £.	190 12 –	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Slightly over-estimated.
2. The provision made for new and extended services was insufficient.
3. Over-estimated.
4.
5.
6. More Mail Bags were brought into use for new services than was anticipated.
7.
8.
9.
10.
11. A Mail Guard was pensioned, and the vacancy was not filled up.
12.
13. Over-estimated.
14. Under-estimated.
15. The provision made for increased expenditure under New Contracts was insufficient.
16. New and extended services led to a larger increase of expenditure than was anticipated.
17. Over-estimated.
18.
19. Under-estimated.
20. Over-estimated.
21. Under-estimated.
22.
23. The trip allowances were over-estimated.
24.
25. The amounts provided for pay of Substitutes for officers absent from illness was not expended.
26. There was an exceptional payment made to the Peninsular and Oriental Steam Navigation Company for shipping and landing Indian Mails at Alexandria, and some unanticipated expense was incurred in recovering Mail Bags from the Wreck of the "Schiller."

1. } The total sum provided did not come into course of payment in the year.
2. }

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1876.

Sub-Head	Nature of Receipt.	Amount Estimated. £. s. d.	Amount Received. £. s. d.	Amount paid into the Exchequer.
A.	For Rent of such portions of Metropolitan Post Offices as are let	2,010 – –	1,629 18 4½	- - - -
	For Void Money Orders	3,800 – –	5,472 11 2	- - - -
A. & C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters	5,500 – –	2,035 10 5½	- - - -
C.	For Rent of such portions of Provincial Post Offices as are let	815 – –	1,537 10 2	£. s. d. 25,896 19 11 35,049 7 6 4,851 4 5 59,304 14 –½* 5,472 11 2 8,615 16 3 £. 140,090 13 3½
D.	For Rent of a portion of the British Post Office at Suez	40 – –	40 – –	
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government £. *	1,100 – –	- - -	Before 31st March 1876 - Quarter to 30 June - 1875 " 30 Sept. - " " 31 Dec. - " After - 31 March - 1876 " 30 June - " " 30 Sept. - "
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14)	108,086 – –	118,930 1 3	
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 43)	2,205 – –	935 15 10	
G.	For a portion of the Expense of Conveyance of Indian and Australian Mails through Egypt, to be repaid by the Indian Government £. *	- - -	- - -	
G.	For a portion of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government *	- - -	- - -	- - - -
G.	For a portion of the Cost of Mail Bags, to be repaid by the Indian Government *	- - -	- - -	- - - -
G.	For portion of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government, £. *	- - -	- - -	- - - -
G.	For Rent of portions of Post Offices at Railway Stations	15 – –	15 – –	- - - -
	For Miscellaneous Receipts	2,000 – –	9,494 6 –	- - - -
	TOTAL £.	125,571 – –	140,090 13 3	

* Includes ½*d.* proper to balance on 31st March 1875, short paid in.

* These sums are included in the amount recovered from the Government of India in its Account with this Department for Packet Service.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1876.

Explanation of the Causes of Variation between Estimate and Receipt.

A. Rent due was not paid at the close of the year.

A. Under-estimated.

A. and C. The poundage on postage stamps used in prepayment of telegrams has been credited to the Vote, at the suggestion of the Comptroller and Auditor General, instead of being paid into the Exchequer as Extra Receipts, as was done in previous years.

C. The rent receivable in Scotland was inadvertently omitted from the Estimate.

D.

D. This sum is included in the amount recovered from the Indian Government in respect of the packet service.

E. The expenses of the Post Office Savings Banks were under-estimated.

F. The Post Office is in communication with the Treasury as to the source from which the difference between the cost of management and the receipts of the annuity business is to be provided.

G.

G.

G.

G.

G.
The sum of 7,942 *l.* 19 *s.* 9 *d.* was charged against various Sub-heads in respect of Salaries, which included remuneration for Savings Bank duties, which remuneration has been recovered from the National Debt Commissioners as charges of management of Post Office Savings Banks. The sum in question having been unavoidably received from the Exchequer in repayment of advances from Revenue for the Postal Service, it becomes necessary to repay it in the shape of Extra Receipts. This was not remembered when the Estimate was prepared.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SUMMARY.

Sub-Head	Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices	820,445 – –	804,644 9 7	15,800 10 5	—
B.	Surveyors	52,499 – –	52,048 11 9¾	450 8 2¼	—
C.	Provincial Establishments	1,018,942 – –	1,007,084 11 8½	11,857 8 3½	—
D.	Establishments in the Colonies and Agents Abroad	16,342 – –	16,915 10 8¾	- -	573 10 8¾
E.	Post Office Savings Banks	108,086 – –	122,488 3 –½	- -	14,402 3 –½
F.	Government Annuities and Life Insurances	2,205 – –	2,130 1 3	74 18 9	—
G.	Conveyance of Mails	882,139 – –	884,881 17 10	- -	2,742 17 10
H.	Buildings	18,000 – –	10,656 5 –	7,343 15 –	—
I.	Superannuations and other Non-effective Charges	117,552 – –	117,361 8 –	190 12 –	—
	£.	3,036,210 – –	3,018,210 18 11½	35,717 12 7¾	17,718 11 7¼
	Deduct Deficit			17,718 11 7¼	
	Net Surplus to be surrendered £.			17,999 1 –½	

The Surplus of 36,915 *l.* 8 *s.* 4¼ *d.*, shown in the Account of Vote 3, "Post Office," for the year ended 31st March 1875, has been surrendered.

George Richardson,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
28 November 1876.

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
A. J. B. Goodwyn.

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A REFERENCE to the Second Report of the Committee of Public Accounts of last Session will show that on the 3rd May 1876 the following subjects, to which attention had been called in my Reports on the Post Office Votes for 1874–75 and previous years, had not been finally dealt with.

Questions outstanding on previous Accounts for this Service.

(1.) The treatment of past Irregular Appointments in the Post Office.

(2.) The examination of the London District and Provincial Post Office Accounts as to Treasury Authority.

(3.) The system of remunerating Sub-Postmasters and Receivers, partly by Salary and partly by numerous Allowances in the shape of Commission and Poundage.

2. With regard to the first question, I have to remark that the Bill referred to by the Public Accounts Committee as prepared by the Government "for the purpose of settling and legalising the position of all the persons who have been irregularly appointed, whether in the Post Office or in the Telegraph Service," became Law towards the close of last Session, under the title of the "Superannuation, Post Office and War Office Act, 1876 (39 & 40 Vict. c. 68)."

Irregular appointments to Postal and Telegraph Services dealt with by the 39 & 40 Vict. c. 68.

3. In reply to my enquiries whether the steps contemplated by the Second Section of this Act on the part of the Postmaster General and the Treasury as necessary to give validity to the various appointments, have been taken, I was informed on the 13th December 1876 that the certified statements of the Postmaster General would be sent to the Treasury before the 31st December 1876, as required by the Act.

The issue of a Treasury Warrant will then alone remain to bring to a final conclusion this question, which has now for many years past occupied the attention of the Committee of Public Accounts.

Final steps under the Act still remain to be taken.

4. Under these circumstances, I have admitted so much of the Salaries of the 11 Clerks whose Salaries have been disallowed during the past three years as are charged in the present Account. I have also admitted the Salaries of certain other officers who have been transferred from the Telegraph Branch to the Postal Branch of the Receiver and Accountant General's Department, and whose appointments I have reason to believe will be confirmed by the Treasury Warrant above referred to.

Salaries of officers transferred from the Telegraph to the Postal Branch of the Receiver and Accountant General's Department, admitted in this Account.

5. With regard to the second subject, "the Examination of the London District and Provincial Post Office Accounts as to Treasury Authority," the Committee of Public Accounts in their Second Report of last Session remarked:

Scheme for the test examination of London District and Provincial Post Office Accounts as to Treasury authority still unsettled.

> "The Scheme submitted by the Comptroller and Auditor General for a test examination as to Treasury Authority of the Accounts of the London District and Provincial Postmasters is under consideration by the Treasury in conjunction with the Post Office."

On the 12th December I addressed a letter of enquiry on the subject to the Post Office, and on the 22nd December I received a reply from Mr. Blackwood, stating that "it has not yet been found practicable to arrive at such a settlement of the matter as would admit of a definite proposal being made to the Exchequer and Audit Department."

The Letters referred to are printed in the Appendix.

A. B.

6. With regard to the third subject, "the system of remunerating Sub-Postmasters and Receivers, partly by Salary and partly by numerous allowances in the shape of Commission and Poundage," it will probably be remembered that Mr. Welby, in reply to Question No. 558, by the Chairman of the Public Accounts Committee last Session, stated that it was the intention of the Treasury to discuss the question with the Postmaster General, whether the present system shall be continued, or whether a simpler form of remuneration can be adopted. In reply to my enquiries, I was informed by the Post Office on the 13th December last, that no "intimation has been received from the Treasury of their desire to reconsider the present system."

No steps taken with reference to the adoption of a simpler method of remunerating Sub-Postmasters and Receivers.

The two Letters on this subject are also printed in the Appendix.

C. D.

7. I pass on now to notice the questions which seem to me to call for observation on the Account for 1875–76.

Questions on present Account.

8. The

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Irregular appointments settled by the 39 & 40 Vict. c. 68, but the Civil Service Certificate question still arising in sundry cases of promotions and transfers.

8. The "Superannuation, Post Office, and War Office Act, 1876" will, I trust, settle, as I have already stated, the question of the Irregular Appointments so soon as the final step on the part of the Treasury has been taken in accordance with the Act; but I regret to say that, even when the Treasury Warrant has been issued, I fear the Civil Service Certificate question which has now occupied attention in connection with the Post Office *Appointments* for so many years may still continue to occupy attention in connection with Post Office *promotions and transfers.*

Cases of promotions or transfers from one Branch of the Post Office to another without fresh Civil Service Certificates.

9. During the examination of the present Accounts various cases have been brought under my notice in which persons appointed to situations in one Branch of the Post Office have been promoted or transferred to situations in other Branches of the Department, without obtaining fresh Certificates of Qualification from the Civil Service Commissioners.

The particulars of these cases will be found in the correspondence printed in the Appendix to this Report.

E. to N.

Decision of Civil Service Commissioners that in many instances fresh certificates of qualification were necessary.

10. It will be observed from the Letters of the Civil Service Commissioners, dated 26th August and 29th December 1876, that they have decided that in a large number of cases fresh Certificates of Qualification were absolutely necessary.

F. K.

Subject referred by the Postmaster General to the Treasury.

11. In reply to my enquiries as to what steps the Postmaster General proposes to take with reference to the decision of the Commissioners, as contained in their Letter of the 26th August 1876, I have been furnished by the Post Office with a copy of a Letter addressed by the Postmaster General to the Treasury on the 20th November 1876, to which I invite special consideration.

N.

K.

12. With regard to the cases referred to in the Letter of the Commissioners, dated 29th December 1876, I presume the Postmaster General will take similar action.

Salaries of the persons concerned not properly chargeable against the Vote.

13. Pending the settlement of the question, I have to report the Salaries paid to these Officers, amounting to 1,495*l.* 9*s*, as not properly chargeable against the Vote.

Decision of Civil Service Commissioners that in four cases fresh certificates were not necessary.

14. In four of the cases submitted for the opinion of the Civil Service Commissioners by my Department on 27th April 1876, namely, those of Messrs. Price, Reeves, and Stevens, and an Assistant Letter Carrier, appointed Assistant Inspector of Travelling Office, the Commissioners have decided that no fresh certificates were necessary.

E. F.

General rule laid down by Commissioners and applied to the four cases above mentioned.

15. In doing so, the Commissioners state that, "as a general rule, no fresh certificate of qualification is required when a person is transferred from one situation to another within the same Department belonging to the same classification."

The Commissioners further remark that, applying this rule to the four cases above mentioned the results are as follows:

> "The titles of the situations which these persons now hold, and the fact that no "rules have ever been settled respecting them under the Orders in Council, appear to "mark them as proper to be filled by promotion, and therefore without certificate of "qualification."

Desirability of an early definition of the several classifications of the various branches of the Post Office, and the appointments in each.

16. With reference to the general rule laid down by the Commissioners, I have only to remark, that it appears to me extremely desirable that the several classifications of the various branches of the Post Office should be defined without delay, and the particular situations or appointments falling within each classification specified.

In this opinion the Civil Service Commissioners have informed me they fully concur, and that they accordingly propose to bring the "subject under the notice of the Lords of the Treasury, with whom they apprehend it chiefly rests to determine whether your suggestion shall be carried into effect."

H.

Payments for extra duty and special work made at rates not authorised by the Schedule, sanctioned by Treasury.

17. In paragraph 4 of my Report on the Post Office Vote for 1874-75, I noticed the circumstance that a full and detailed Schedule of the various rates and allowances in force in the Post Office had been submitted to the Treasury on the 29th July 1875, and received their Lordships' sanction.

In the course of the examination of this Account (as well as of that for the Telegraph Service), various payments have been brought under my notice which are not provided for by the Schedule in question. The omissions have been pointed out to the Accountant, and in reply to an intimation on the part of my Department that the Comptroller and Auditor General would be under the necessity of disallowing all payments for Extra Duty which have been made at rates unauthorised by the Treasury, I was informed on the 13th December last that no efforts shall be wanting on the part of the Post Office to get Treasury Authority before the date fixed by the Exchequer and Audit Act for the Report on the Account; under these circumstances, I have stated the amounts for allowance.

18. Included

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

18. Included in the amount charged as "Commission on Issue and Payment of Money Orders" (Sub-head A., No. 3), is a small sum of 10 *s.*, charged in error as paid to the Sub-Postmaster of Sabden. The error has been admitted by the Accountant, and I have to report the amount as not properly chargeable against the Vote.

Erroneous claim in respect of Money Order Commission.
Sub-head A.

19. In paragraph 10 of my Report on the Post Office Vote Account for 1873-74, I called attention to certain losses by the Post Office Savings Bank Department by fraud and default, amounting to 2,632 *l.* 4 *s.* 3 *d.*, which had occurred between the 16th September 1861 and 31st October 1872.

Losses by fraud and default on Post Office Savings Bank Account.
Sub-head E.

These losses had, under Treasury Authority, been charged against the Vote. I have now to call attention to similar losses which have occurred between 1st November 1872 and 31st October 1874, amounting to 1,567 *l.* 8 *s.* 1 *d.*, which also, under Treasury Authority, have been charged against the Post Office Vote now under remark (Sub-head E., No. 11.)

A detailed statement of particulars is printed in the Appendix, and I cannot but observe that the large sums shown therein (namely, 1,040 *l.* 1 *s.* 1 *d.*, and 376 *l.* 8 *s.* 1 *d.*) as the amounts of defalcations on the part of the late Sub-Postmaster of Kirby Moorside, and the Postmaster of Baldock, would seem to point to a want of proper security for public money.

O.

20. In paragraph 14 of my Report on the Post Office Vote for 1873–74, I drew attention to the considerable delay which had occurred in bringing void Money Orders to Account; this subject does not appear to have been noticed by the Committee of Public Accounts, probably because in an answer to a query on the subject which was printed in the Appendix to that Report (M.) the Receiver and Accountant General of the Post Office explained the reason of the delay, and stated that it was anticipated that from the 1st August 1875 the amount of the forfeited Orders would be ascertained month by month.

Extra Receipts.
Delay in bringing void Money Orders to Account.

In the Account for March 1876, a sum of 5,472 *l.* 11 *s.* 2 *d*, was brought to the credit of Extra Receipts, being, as stated, the amount of Money Orders forfeited in the year to 31st December 1874. In reply to my enquiries whether the anticipation above referred to had been realised, and whether it is now possible to bring void Money Orders to credit at an earlier date, the Receiver and Accountant General stated, on the 7th December 1876, "monthly returns of the forfeited Orders could not be given without much additional work, and even then they would require to a certain extent to be estimated, which circumstance had not been duly considered when the reply referred to (namely, that printed in the Appendix to the Report on the 1873-74 Account, M.) was given. The correct amount of the forfeited Orders can only be ascertained once in the year, when what is termed the 'Paid Issue' Account is closed."

21. I have to call attention to the circumstance that the amount which was estimated as likely to be received in the year 1875–76, in respect of the Charges of Management of the Government Annuities and Insurances, was stated at 2,205 *l.*, whereas the amount received is but 935 *l.* 15 *s.* 10 *d.*

Extra Receipts.
For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 43).

22. Under the provisions of the 6th Section of the 27 & 28 Vict. c. 43, it was enacted that the "Commissioners of Her Majesty's Treasury shall cause Tables to be constructed" upon such a principle that the business of granting Annuities and insuring Lives should be carried on "without entailing any charge in respect thereof, or in respect of Costs and Expenses on the Consolidated Fund of the United Kingdom."

Tables to be so constructed as not to entail any charge in respect of Expenses of Management, upon the Consolidated Fund.

23. It appears from the answers to queries which have been received, that in November 1875, the amounts paid up to that time by the National Debt Commissioners fell short of the Expenditure incurred up to the 31st March 1875, by the sum of 812 *l.* 19 *s.* 7 *d.* During the year ended 31st March 1876, further Expenditure has been incurred by the Post Office, amounting to 2,093 *l.* 2 *s.* 1 *d.*, making the total indebtedness up to that date 2,906 *l.* 1 *s.* 8 *d.*

Expenditure for Management in excess of Receipts from National Debt Commissioners.

In July 1876, the National Debt Commissioners made a payment of 807 *l.* 18 *s.* 4 *d.* in part liquidation of this indebtedness, and it appears that towards its further liquidation the Postmaster General holds in his hands a sum of 424 *l.* 2 *s.* 6 *d.*; leaving the net excess of sums expended to 31st March 1876 over sums received to 30th September 1876 (the latest date to which Accounts have been received in my Department), 1,674 *l.* 0 *s.* 10 *d.*

It will be observed that in the Accountant's explanation of the causes of variation between Estimate and Receipt, he states that "the Post Office is in communication with the Treasury as to the source from which the difference between the cost of management and the Receipts of the Annuity business is to be provided."

24. It would appear from this explanation, that the Tables constructed in pursuance of the 6th Section of the 27 & 28 Vict. c. 43, have failed to effect the object contemplated by the Act.

The tables constructed do not appear to effect the object contemplated by Section 6 of 27 & 28 Vict. c. 43.

25. Included

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Extra Recipts.

Miscellaneous.

Sums credited to Extra Receipts would more properly have been credited to the Vote.

25. Included in the Postal Extra Receipts, under the head of "Miscellaneous," is a sum of 7,942 *l.* 19 *s.* 9 *d.*, being the amount charged against the Post Office Savings Bank in respect of work done on its behalf by Salaried Officers of the Post Office, and a further sum of 30*l.*, also charged against the Post Office Savings Bank, in respect of twine used for the purposes of that Department.

Under the circumstances set forth in the Letter from my Department to the Post Office, dated 28th December 1876, which is printed in the Appendix, I am of opinion that these amounts would have been more properly credited to the various Sub-heads under which they were, in the first instance, charged against the Vote, and in this opinion the Postmaster General concurs, as will be seen from the Letter from the Post Office, dated 1st January 1877; the course I have indicated will therefore be observed in the Accounts for the current year.

P.

Q.

Net Surplus.

26. It will be observed from paragraphs Nos. 13, and 18, that the sums of 1,495 *l.* 9 *s.*, and 10*s.* will have to be deducted, making the Expenditure 3,016,714*l.* 19*s.* 11½ *d.*, instead of 3,018,210 *l.* 18 *s.* 11½ *d.*, as shown by the Accountant, and the Net Surplus to be surrendered, 19,495 *l.* 0 *s.* 0 *d.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(1748.)

Exchequer and Audit Department, Somerset House,
London, W.C., 12 December 1876.

Sir,

IN Mr. Welby's reply to Question No. 546, by the Chairman of the Public Accounts Committee of last Session, on the subject of the proposed test examination of the London District and Provincial Post Office Accounts as to Treasury authority, he informed the Committee that the Treasury and the Post Office authorities have "decided to confer and see whether they can make any counter-proposal to the Comptroller and Auditor General which would meet the objection at less expense."

I am to request that the Comptroller and Auditor General may be informed whether the steps contemplated have been taken, and if so, with what result.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(B.)

(1838.)

General Post Office, London, 22 December 1876.

Sir,

IN reply to your letter of the 12th instant, on the subject of Mr. Welby's reply to Question No. 546, by the Chairman of the Public Accounts Committee of last Session, I beg leave to inform you that it has not yet been found practicable to arrive at such a settlement of the matter as would admit of a definite proposal being made to the Exchequer and Audit Department.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

(C.)

(1749.)

Exchequer and Audit Department, 19 December 1876.

Sir,

I AM directed by the Comptroller and Auditor General to call your attention to the reply given by Mr. Welby to Question No. 558 by the Chairman of the Public Accounts Committee of last Session, and to the eighth paragraph of the Second Report of the Committee, and I am to request that he may be informed of any proceedings that may have been taken, with a view of determining whether a simpler mode of remunerating Sub-Postmasters and Letter Receivers can be established.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(D.)

(1782.)

General Post Office, 13 December 1876.

Sir,

I HAVE to acknowledge the receipt of your letter of the 12th instant, No. 1749, requesting to be informed of any proceedings that may have been taken with a view of determining whether a simpler mode of remunerating Sub-Postmasters and Letter Receivers can be established; and I beg leave to acquaint you in reply that no intimation has been received from the Treasury of their desire to reconsider the present system.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(E.)

(576.)

Exchequer and Audit Department,
Somerset House, London, W.C., 27 April 1876.

Sir,

I AM directed by the Comptroller and Auditor General to forward, for the consideration of the Civil Service Commissioners, a copy of a letter, dated 14th March 1876, from this Department, to the General Post Office, relative to the employment in the Secretary's Department of the Post Office of persons who have not received from the Civil Service Commissioners certificates of qualification for employment in that Department, together with a copy of Mr. Blackwood's reply, dated 10th April 1876, in which he states that it has not been considered necessary for officers who were already furnished with Civil Service Certificates to undergo a further examination of a competitive character when transferred from one part of the Postmaster General's establishment to another. E. 1. E. 2.

Mr. Blackwood also informs the Comptroller and Auditor General that, besides the transfers to the Secretary's Department above alluded to, Clerks from the Engineer in Chief's Department, Money Order Office, Savings Bank, and Circulation Department, had been transferred to the Receiver and Accountant Generals' Department of the General Post Officewithout undergoing a second examination.

I am further directed to inform you that during the examination of the General Post Office Accounts for 1875–6 in this Department, it has been found that an Assistant Letter Carrier has been transferred to the class of Assistant Inspectors of Travelling Office Special Arrangements Branch, and that Tracers (2nd Class) have been appointed to the Telegraph Account Branch of the Receiver and Accountant General's Office without undergoing a second examination; and I am to request that the Comptroller and Auditor General may be informed whether it is the opinion of the Civil Service Commissioners that these transfers of officers in the General Post Office who do not appear to have undergone any further examinations than those by which they were qualified for their original situations have been made in accordance with regulation.

I have, &c.
(signed) *H. Treherne.*

The Secretary,
Civil Service Commission.

(E. 1.)

(424.)

Exchequer and Audit Department,
Somerset House, London, W.C., 14 March 1876.

Sir,

WITH reference to the "Statement showing the Establishment of the Telegraph Branch, Secretary's Office," which was furnished to this Department in a letter from the General Post Office, dated 15th August 1873, I am directed by the Comptroller and Auditor General to observe that the names of four officers appear therein, viz.:

Mr. H. A. Godby, appointed to Secretary's Office, 1st April 1871;
Mr. F. J. Tobin - - ditto - - ditto - - 1st April 1871;
Mr. C. Eden - - - ditto - - ditto - - 1st April 1871;
Mr. S. Wilson - - - ditto - - ditto - - 1st April 1872,

whose appointments to the Secretary's Office or transfers thereto, bear date later than 31st August 1870, *i. e.*, later than the date fixed by Her Majesty's Order in Council, 4th June 1870, as the time subsequent to which all appointments to the Secretary's Department of the General Post Office should "be made by means of Competitive Examinations."

As, however, it does not appear that the four gentlemen in question have been certified by the Civil Service Commissioners to have passed a Competitive Examination, I am to request that the Comptroller and Auditor General may be informed of the steps it is proposed to take to qualify them for the situations they hold in the Secretary's Office, with reference to the conditions of the before quoted Order in Council.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(E. 2.)

(576.)

General Post Office, 10 April 1876.

Sir,

I BEG leave to acknowledge the receipt of your letter of the 14th ultimo, requesting to be informed of the steps which it is proposed to take to qualify the gentlemen alluded to therein for the positions they hold in the Secretary's Office, London, with reference to the conditions of the Order in Council of the 4th June 1870, which prescribed that all appointments to that Office after 31st August 1870 should be made by means of competitive examination.

I desire to state in reply, that up to the present time it has not been proposed to take any special steps for this purpose, since it was considered that the officers in question having been already furnished with Civil Service Certificates, the Postmaster General was justified in sanctioning their transfer without requiring them to undergo a further examination of a competitive character.

In accordance with this view, certain other persons (list enclosed), have been similarly transferred to the Secretary's Office, and in their cases I shall be obliged if you will inform me whether you consider that there is any objection to such transfer, in order that, if necessary, the question may be brought under the notice of the Treasury and the Civil Service Commission. No. 1.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

No. 2.

Clerks of the Engineer-in-Chief's Department, Money Order Office, Savings Bank, and Circulation Department (list enclosed) have also been transferred to the Receiver and Accountant General's Office without further examination. They hold Civil Service Certificates, which they obtained on passing a Competitive Examination of a somewhat similar standard to that prescribed for the situations to which they have been transferred; but in order that the position of these officers may be definitively settled, and with the view of obviating any misunderstanding hereafter, I beg leave to request that I may be informed whether you have any objection to raise to their transfer.

I am, &c.
(signed) *S. A. Blackwood.*

Sir William Dunbar, Bart.,
&c. &c. &c.

(1.)

LIST of PERSONS Transferred from other Offices to Secretary's Office since the 31st August 1870, who did not prior to their Transfer comply with the Regulation contained in Order of Council of 4 June 1870.

NAME.	Office from which Transferred.	Nature of Civil Service Certificate.	Date of Appointment to Secretary's Office.
W. H. Gill	Mail Office	Clerk, Mail Office	6 Sept. 1872
A. Gibson	- ditto	- ditto, Money Order Office	6 " "
H. C. Harris	- ditto	- ditto - ditto	6 " "
W. Patrick	Post Office, Gravesend	- ditto, Gravesend	6 Aug. 1873
C. Eden*	Savings Bank	- ditto, Savings Bank	1 April 1871
H. A. Godby*	Money Order Office	- ditto, Money Order Office	1 " "
F. J. Tobin*	- - ditto	- ditto - - ditto	1 " "
S. Wilson*	Post Office, York	- ditto, York	1 " 1872
H. R. Oakey	- ditto, Southampton	- ditto, Southampton	4 May 1874
R. Gilbert	- ditto, Gloucester	- ditto, Gloucester	4 " "
J. Philips	Metropolitan Surveyor's Office.	Surveyor's Stationary Clerk	12 Aug. 1872
F. McDonnell	Circulation Department	Clerk, Circulation Department	15 Sept. 1873
F. G. Horton	Savings Bank	- ditto, Savings Bank	25 April 1874
C. J. Stevens (Travelling Officer, Missing Letter Branch).	Circulation Department	Letter Carrier	30 July 1872
W. E. Reeves (Travelling Officer, Missing Letter Branch).	Savings Bank	Clerk, Savings Bank	16 June 1873
S. C. Hooley (Clerk to Storekeeper)	Money Order Office	- ditto, Money Order Office	12 Aug. 1872
H. Price (Assistant Registrar of Official Papers).	Savings Bank	- ditto, Savings Bank	1 July 1875

* Persons alluded to in letter from Exchequer and Audit Department of 14th March 1876.

(2.)

LIST of PERSONS Transferred from other Offices to the Receiver and Accountant General's Office, since the 30th October 1874 who have not passed the Examination [Regulation II.] prescribed for that Office.

NAME.	Office from which Transferred.	Nature of Civil Service Certificate.	Date of Appointment to Receiver and Accountant General's Office.
E. Orchard	Savings Bank	Boy Clerk, Savings Bank	8 Nov. 1875
G. P. Buckley	- ditto	- ditto - - ditto	8 " "
C. R. Lewis	- ditto	- ditto - - ditto	8 " "
F. H. F. Norman	- ditto	- ditto - - ditto	8 " "
J. C. B. Middleton	- ditto	- ditto - - ditto	8 " "
F. Roe	Circulation Department	Clerk, Circulation Department	4 January 1876
W. J. Ibbett	Engineer-in-Chief's Office	Writing Clerk	8 " "
W. J. Goulding	Savings Bank	Boy Clerk, Savings Bank	24 " "
H. Coningham	Money Order Office	Boy Clerk, Money Order Office	24 " "
J. F. Oakeshott	Savings Bank	Boy Clerk, Savings Bank	24 " "
R. M. Rogers	- ditto	- ditto - - ditto	24 " "
J. A. Walker	- ditto	- ditto - - ditto	24 " "
S. W. Beckwith	- ditto	- ditto - - ditto	24 " "
G. F. Lee	- ditto	- ditto - - ditto	24 " "

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(F.)

(1234.)

Sir, Civil Service Commission, 26 August 1876.

THE Civil Service Commissioners have given their careful attention to the questions raised in Mr. Treherne's letter (No. 576) of the 27th April last, and the Enclosure thereto.

In considering these questions the Commissioners have kept in view: firstly, the terms of the Order in Council of 4th June 1870, according to which no certificate of qualification is required for an appointment made "in the customary course of promotion" within a Department; and, secondly, the policy of the Order in Council of 12th February 1876, as defined in a recent Treasury letter, of which a copy is herewith enclosed for your information.

In pursuance of the principle on which the policy is based, the Commissioners think that, as a general rule, no fresh certificate of qualification is required when a person is transferred from one situation to another within the same Department, belonging to the same classification. F. 1.

If these rules be applied to the cases referred to in Mr. Treherne's letter, the results are as follows:—

As regards Messrs. H. Price, W. E. Reeves, and C. J. Stevens, and also the assistant Letter Carrier who is mentioned in your letter as having been appointed Assistant Inspector of Travelling Office (Special Arrangements Branch), the titles of the situations which these persons now hold, and the fact that no rules have ever been settled respecting them under the Orders in Council, appear to mark them as proper to be filled by promotion, and therefore without certificate of qualification.

In the case of Mr. W. J. Ibbett no fresh certificate is required, as he obtained, on 13th October 1875, a certificate of qualification for a clerkship in the General Post Office belonging to Class II.

In the cases of the undermentioned persons, viz.,—

Mr. W. H. Gill,	Mr. H. C. Harris,	Mr. H. A. Godby,
„ A. Gibson,	„ C. Eden,	„ T. J. Tobin,

no fresh certificate appears to be required, inasmuch as the situations to which they were severally transferred belonged to the same classification as those for which they had been certificated.

Mr. J. Phillips has been twice transferred; but, as it appears that on each occasion that he was moved from one situation to another which belonged at the time to the same classification with it, both transfers are valid without certificate.

The circumstances are different in the cases of—

Mr. E. Orchard.	Mr. H. Coningham.	Mr. F. G. Horton.
„ G. P. Buckley.	„ J. F. Oakeshott.	„ S. C. Hooley.
„ C. R. Lewis.	„ R. M. Rogers.	„ W. Patrick.
„ F. H. F. Norman.	„ J. A. Walker.	„ S. Wilson.
„ J. C. B. Middleton.	„ S. W. Beckwith.	„ H. R. Oakey.
„ F. Roe.	„ G. F. Lee.	„ R. Gilbert.
„ W. J. Goulding.	„ F. McDonnell.	

All of whom appear to have been transferred from situations belonging to one classification to situations belonging to another classification. For instance, Mr. E. Orchard having obtained, on 11th April 1872, a certificate as boy clerk in the Savings Bank Department, was appointed on 8th November 1875 to a clerkship in the Receiver and Accountant General's Department, a distinct branch of the office, having a separate organisation and subject to rules according to which no one can be admitted to a clerkship in it without passing an examination superior to that which is prescribed for the Savings Bank Department. The Commissioners consider that in such cases a fresh certificate of qualification is necessary to constitute a valid appointment under the Order in Council of 4th June 1870.

With regard to the "Tracers" mentioned in Mr. Treherne's letter as having been appointed to the Telegraph Account Branch of the Receiver and Accountant General's Office, I am to state that the Commissioners have applied to the Post Office for information, on receipt of which they will be prepared to answer the question respecting them.

A copy of this letter has been sent to the Postmaster General, together with a copy of Mr. Treherne's letter, to which it is a reply.

I have, &c.

The Comptroller and Auditor General. (signed) *Horace Mann.*

(F 1.)

(1234.)

My Lords and Gentlemen, Treasury Chambers, 29 July 1876.

IN reply to Mr. Headlam's letter of the 18th instant, requesting to be informed as to the necessity for the issue of a fresh certificate on the occasion of the transfer of a clerk of the Lower Division from one department to another, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords think that no new certificate of qualification should be required on the transfer of Lower Division clerks from one department of the Civil Service to another, but that the certificate should be transferred with the clerk, directly by the one department to the other, and that it should be produced to the Comptroller and Auditor General on the first occasion of the clerk's having to receive a payment in his new department.

This conclusion appears to my Lords to follow from the terms of the Order in Council of 12th February 1876, which constitutes a single service of the Lower Division.

I am, &c.

The Civil Service Commissioners. (signed) *R. R. W. Lingen.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(G.)

(1234.)

Exchequer and Audit Department,
13 October 1876.

Sir,

ADVERTING to your letter of the 26th August last in reply to one addressed to the Civil Service Commissioners from this department on the 27th of the preceding April, and with special reference to the paragraph in which you remark that "the Commissioners think that, as a general rule, no fresh certificate of qualification is required when a person is transferred from one situation to another within the same department belonging to the same classification," I am directed by the Comptroller and Auditor Ceneral to point out to the Civil Service Commissioners that, in his opinion, it would be advisable, in order to facilitate the examination of the salaries of the Post Office Establishment, that the several classifications of the various branches of the Post Office should be defined, and the particular appointments or situations within each classification specified

I am also directed to request that the Civil Service Commissioners will be so good as to inform the Comptroller and Auditor General whether the observation in their Secretary's letter, that "the titles of the situations which these persons now hold, and the fact that no rules have ever been settled respecting them under the Orders in Council, appear to mark them as proper to be filled by promotion, and therefore without certificate of qualification," is intended to imply that if an office exists or is created within the Post Office, for which no scheme of examination has been fixed, a person may be promoted thereto without any fresh certificate of qualification notwithstanding that the certificate which he holds was granted to him on appointment to a situation of inferior status and emolument.

I am, &c.
(signed) *H. Treherne.*

The Secretary,
Civil Service Commission.

(H.)

(1706.)

Sir,

Civil Service Commission, 5 December 1876.

IN reply to Mr. Treherne's letter of the 13th ultimo (No. 1234), I am directed by the Civil Service Commissioners to state that they fully concur with you in the opinion therein expressed, that it would be advisable, as well for the purpose mentioned as for their own guidance, that the several classifications of the various branches of the Post Office should be defined, and the particular appointments or situations within each classification specified. The Commissioners accordingly propose to bring the subject under the notice of the Lords of the Treasury, with whom, they apprehend, it chiefly rests to determine whether your suggestion shall be carried into effect.

With regard to the second paragraph of Mr. Treherne's letter, I am to state, that when in support of their opinion that the situations occupied by Messrs. Price and others were proper to be filled by promotion, reference was made to the fact that no rules of examination had been settled for these situations, the Civil Service Commissioners did not intend to push the inference beyond the particular cases; to which it seemed to be applicable when taken in connection with the nature of the situations and with the circumstance that, after a comprehensive review of the whole establishments of the Post Office, a Programme of Schemes of Examination, purporting to cover the whole ground, had been settled between that Department, the Civil Service Commissioners, and the Lords of the Treasury.

I have, &c.
(signed) *Horace Mann.*

To the Comptroller and Auditor General.

(I.)

(1706.)

Exchequer and Audit Department,
11 December 1876.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 5th instant. As it appears that the decision of the Civil Service Commissioners in the case of Messrs. Price and others is not intended to be of general application, I am to request that the Comptroller and Auditor General may be favoured with the opinion of the Commissioners whether, in the cases of promotions and tranfers detailed in the statement which accompanies this letter, fresh certificates of qualification were necessary.

I. 1.

In doing so, I am to call your particular attention to the cases of Messrs. Green, Black, and Dunham. Messrs. Green and Black were originally both in the service of the Magnetic Telegraph Company, and were taken into the Telegraph Department of the Post Office under the provisions of the Telegraph Act of 1868, Section 8, Clause 7. The question in their case is whether they can be transferred from the Telegraph Branch to the Postal Branch of the Receiver and Accountant General's Office without a Civil Service Certificate.

Mr. Dunham at the date of his transfer, held the situation of Second Class Sorter in Dublin, a situation on the Minor Establishment which consists of Sorters, Letter Carriers, and persons of similarly humble position. The situation to which he has been transferred, viz., that of Assistant Inspector of Mails, is one on the Major Establishment, and is apparently next in rank to that of Inspector of Mails, an office to which a commencing salary of 500 *l.*, rising to 700 *l.* per annum, is attached, and which is at present held by a Surveyor.

With regard to the cases in which Labourers and Porters have been promoted to Messengerships, I am to observe that there is a difference in the examinations for the situations in question.

The other cases seem to call for no special remark.

In conclusion, I am to request that the Comptroller and Auditor General may be favoured with the opinion of the Commissioners on the cases now submitted, at their earliest convenience, as the time is rapidly approaching when his Reports to Parliament must be presented.

I have, &c.
(signed) *H. Treherne.*

The Secretary,
Civil Service Commission.

VOTE 3.—POST OFFICE—*continued.*

(I 1.)

NAME.	Appointment from which Promoted or Transferred.	Appointment to which Promoted or Transferred.
H. J. Green, junior	Telegraph Account Branch	Receiver and Accountant General's Department.
J. H. Black	Telegraph Engineer's Establishment, Dublin.	Surveyor's Clerk at Edinburgh.
T. Dunham, junior	Second Class Sorter, Dublin	Assistant Inspector of Mails, Dublin.
J. M. White	Porter in E.C. District Office	Messenger in Money Order Office.
W. Springett	Porter in Storekeeper's Branch	Messenger, Receiver and Accountant General's Department.
F. J. Edwards	ditto ditto	ditto ditto.
C. J. Headworth	ditto ditto	ditto ditto.
G. Munden H. G. Parr	Junior Sorters in Newspaper Branch.	Messengers in Receiver and Accountant General's Department.
F. Warwick	Labourer, Foreign Branch	Messenger, Money Order Office.
J. Drayson	Boy Messenger	Second Class Paper Sorter, Savings Bank Department.
C. Taylor W. Bailey S. Tanner C. J. Taylor W. G. Kemp S. Butler	Assistant Letter Carriers, E.C. District Office.	Assistants in Foreign Branch, Circulation Department.

(K.)

(1868.)

Sir, Civil Service Commission, 29 December 1876.

IN reply to Mr. Treherne's letter of the 11th instant (No. 1706), with accompanying statement, inquiring whether, in the opinion of the Civil Service Commissioners, their certificates of qualification were necessary in certain cases of promotion and transfer, mentioned in the statement referred to as having been made in the establishment of the General Post Office, I am directed to acquaint you that, in accordance with the principles explained in my letter of the 26th August last, the Civil Service Commissioners are of opinion that their certificate was necessary in the cases of Messrs T. Dunham, J. M. White, W. Springett, F. J. Edwards, C. J. Headworth, G. Munden, H. G. Parr, and F. Warwick, and that such certificate was not required in the cases of Messrs. H. J. Green and J. H. Black.

A further communication will be addressed to you with respect to the remaining cases (viz.:— those of J. Drayson, C. Taylor, W. Bailey, S. Tanner, C. J. Taylor, W. J. Kemp, and S. Butler), as soon as the Commissioners have received from the Post Office certain information which has been requested concerning them.

I am, &c.
(signed) *Horace Mann.*

The Comptroller and Auditor General.

(L.)

(1234 A.)

Exchequer and Audit Department, Somerset House,
London, W.C., 13 October 1876.

Sir,

WITH reference to your letter of the 10th April last, I am directed by the Comptroller and Auditor General to forward, for the information of the Postmaster General, a copy of a letter which he caused to be addressed to the Civil Service Commissioners on the 27th of April, together with copies of their replies thereto, dated respectively on the 26th August and the 12th September, and I am to request that the Comptroller and Auditor General may be informed what steps the Postmaster General proposes to take with reference to those cases in which the Civil Service Commissioners have decided that fresh certificates of qualification are necessary to constitute valid appointments under the Order in Council of the 4th of June 1870.

I am, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(M.)

(1234.)

Exchequer and Audit Department, Somerset House,
London, W.C., 16 December 1876.

Sir,

I AM directed by the Comptroller and Auditor General to call your attention to my letter of the 13th of October last, requesting to be informed what steps the Postmaster General proposed to take with respect to the cases in which the Civil Service Commissioners had decided that fresh certificates of qualification were necessary, and I am to express the wish of the Comptroller and Auditor General that he may be favoured with an answer at your earliest convenience.

I am, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(N.)

(1809.)

General Post Office, 18 December 1876.

Sir,

WITH reference to your letter of the 16th instant, respecting certain cases of transfer in which the Civil Service Commissioners decided that fresh certificates of qualification were necessary, I beg leave to forward to you the enclosed copy of a letter from this department to the Treasury, of the 20th ultimo, and to state that the Postmaster General has not yet been informed of the views of the Treasury on the matter.

N. 1.

I have, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

(N. 1.)

(1809.)

General Post Office, 20 November 1876.

My Lords,

I HAVE the honour to transmit herewith copy of a correspondence between the Auditor General, the Civil Service Commissioners, and the Post Office, on the subject of certain transfers which have been made in this department.

Your Lordships will see that the Civil Service Commissioners admit the regularity of several transfers, the validity of which was questioned by the Auditor General; and in regard to those which are not, in the Commissioners' opinion, valid without the grant of second certificates, it will be seen that they were made under the impression that they were within my powers.

In the case of Messrs. Patrick, Oakey, and Gilbert, the circumstances were of an entirely exceptional character. Their new appointments were in connection with the scheme for centralizing the duties of the surveyor's districts abutting on London, authorised by the Treasury Letter of the 12th of June 1873, and, as these officers, holding Civil Service certificates, were actually doing the work of those appointments, and had efficiently performed it for some time, it was hardly possible to remove them, their appointment or rather their transfer, was part and parcel of the scheme.

In regard, however, to the other transfers under discussion, there arises a general question of some moment connected with the continued promotion, under Clause IV. of the Order in Council of the 12th February last, of those persons who were in the service before that date; and I beg your Lordships to consider whether my powers have in reality been exceeded in the view taken of that clause in the matter of these transfers. I cannot but think you will regard these Lower Division Appointments as legitimately filled by transfer from one Department of the Post Office to another.

As a matter of fact, the same class of officers are required for all the London appointments included in the list of transfers pronounced invalid, and the vacancy in each case is ultimately filled by open competition.

With regard to recruiting the Receiver and Accountant General's Office from the boy classes of the Savings Bank Department and Money Order Office, I acted in accordance with the plan laid before your Lordships as long ago as the 8th of March 1871; a plan whereof the principle was approved in your letter of the 10th of June 1871. The subsequent settlement of a scheme of examination for clerkships in the Receiver and Accountant General's Office was solely effected, in order that, should there be no boy clerks qualified for transfer thereto, there might be a mode of obtaining persons from outside to fill such clerkships.

If, however, your Lordships consider that the existence of a scheme of examination for the Receiver and Accountant General's Office precludes the promotion of boy clerks to clerkships in that office, which from their previous training was for the good of the service, I must ask you to join with me in withdrawing such clerkships from the schedule of clerkships to be filled by open competition until the classes of boy clerks in existence prior to the Order in Council of the 12th of February last is exhausted.

Your Lordships will, of course, understand that the power I have assumed, and which I seek to have ratified, has reference solely to persons appointed before the operation of the Order in Council of the 12th February last.

I have only to add, that the whole of the transfers now in debate were made in order to meet the urgent needs of the service, and with special reference to the fitness of each person for the duties to which he was tranferred; and, if your Lordships agree with the Civil Service Commissioners that further steps require to be taken in order to render the appointments valid, I beg leave to suggest that you should concur in my presenting these gentlemen to the Civil Service Commissioners, with a view to their obtaining Second Certificates, under Clause VII. of the Order in Council of the 4th of June 1870, with the exception of Mr. S. Wilson, whose appointment will be legalised under the Act of the past Session.

I have, &c.
(signed) *John Manners.*

The Lords Commissioners of Her Majesty's Treasury.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(O.)

POST OFFICE SAVINGS BANK.

LOSSES from Irrecoverable Balances and from Fraud.

	£.	s.	d.	£.	s.	d.
Defalcations on the part of the late Sub-Postmaster of Kirby Moorside.	1,040	1	1			
Defalcations on the part of the Postmaster of Baldock - - -	376	8	1			
Amounts due from late Postmasters, and which could not be recovered.	32	17	6			
				1,449	6	8
Other losses through Fraud or error on the part of Officers of this Department and others.				*118	1	5
			£.	1,567	8	1

* 5 *s.* 6 *d.* of this amount has since been recovered, from the Receivers at East India-road and Shoreditch.

I hereby certify that the above is a correct statement of the losses sustained by the Department, from irrecoverable balances and from fraud, for the period from November 1872 to October 1874, inclusive.

28 October 1876.

A. C. Thomson,
Controller, Savings Bank Department.

I hereby certify that the above statement is correct, to the best of my knowledge and belief.

7 November 1876.

(signed) *Geo. Chetwynd,*
Receiver and Accountant General.

(P.)

(1853.)

Exchequer and Audit Department, Somerset House,
London, W.C., 28 December 1876.

Sir,

THE Comptroller and Auditor General observes that, included in the Postal Extra Receipts, under the head of "Miscellaneous," is a sum of 7,942 *l.* 19 *s.* 9 *d.*, being the amount charged against the Post Office Savings Bank, in respect of work done on its behalf by salaried officers of the Post Office. It is stated in the Explanatory Note that this sum "was charged against various Sub-heads in respect of salaries, which included remuneration for Saving's Bank duties, which remuneration has been recovered from the National Debt Commissioners as charges of management of Post Office Savings Banks. The sum in question having been unavoidably received from the Exchequer in repayment of Advances from Revenue for the Postal Service, it becomes necessary to repay it in the shape of Extra Receipts."

It appears to the Comptroller and Auditor General that this amount would have been more correctly credited to the various Sub heads referred to, rather than to Extra Receipts, and that this course would have obviated a double charge agaist the Vote, and a two-fold credit to Extra Receipts.

The same remark also applies to a sum of 30 *l.* charged against the Post Office Savings Bank for twine used for the purposes of that Department. This sum is also included in the Extra Receipts under the head "Miscellaneous," whereas it appears to the Comptroller and Auditor General that it might more correctly have been credited to "Stores" (Sub-head A. No. 17).

I am to request that the Comptroller and Auditor General may be informed at the earliest possible opportunity whether the Postmaster General concurs with him in this view of the items in question, and if so, I am to request that the course indicated may be followed in the Accounts for 1876–77. I am to observe that some notes explanatory of the nature of the transactions would appear to be desirable in the next Post Office Estimates submitted to Parliament.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(Q.)

(12.)

General Post Office, London, 1 January 1877.

Sir,

IN reply to your letter of the 28th December, No. 1853, on the subject of certain amounts which have been credited under the head of "Miscellaneous" in the Postal Extra Receipts, I beg leave to inform you that the Postmaster General is disposed to concur in the view taken of these transactions by the Exchequer and Audit Department, and that the course indicated in your letter will be followed in the Accounts for 1876–77.

It is proposed to obviate the double charge against the Vote in subsequent years, in respect of services performed for the Savings Bank Department, by deducting from the total of Sub-head A 1, the amount voted under Sub-head E 1 (last item) and in respect f the twine used for the Savings Bank, by making provision for its cost under E 7 alone.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

VOTE 4.

POST OFFICE PACKET SERVICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POST OFFICE PACKET each Sub-Head

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	CONTRACTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	United Kingdom	101,750 – –	102,107 9 –	–	357 9 –
B.	Europe	13,250 – –	13,160 – –	90 – –	—
C.	America	278,515 – –	272,856 13 4	5,658 6 8	–
D.	Africa	67,700 – –	67,492 1 6	207 18 6	—
E.	Asia and Australia	422,500 – –	427,000 – –	–	4,500 – –
	PACKET ESTABLISHMENTS:				
	Salaries, Wages, and Allowances	795 – –	788 18 10½	6 1 1½	—
G.	Travelling	50 – –	64 13 1	–	14 13 1
H.	Fuel and Light	17 – –	17 10 7	–	– 10 7
I.	Port Dues and Maintenance of Signal Guns.	2,700 – –	2,761 15 9	–	61 15 9
K.	Incidental Expenses	100 – –	89 19 10½	10 – 1½	—
L.	Pensions	311 – –	308 4 2	2 15 10	—
	TOTAL £.	887,688 – –	886,647 6 2	5,975 2 3	4,934 8 5
	Deduct Deficit			4,934 8 5	
	Net Surplus to be surrendered £.			1,040 13 10	

The Surplus of 14,507 *l.* 13 *s.* 3 *d.*, shown in the Account of Vote 4, "Post Office Packet Service," for the year ended 31st March 1875, has been surrendered.

General Post Office,
28 November 1876.

Geo. Richardson,
Principal Book-keeper.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
A. J. B. Goodwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

SERVICE, in the Year ended 31st March 1876, showing the Surplus or Deficit upon of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

C.—The last quarterly payment due in respect of the Halifax, Bermuda, and St. Thomas Service was not made within the year.

E.—The penalties incurred during the last half of the year were not recovered within the year.

G.—The survey of packets running between Dover and Calais led to more travelling than was anticipated.

Geo. Chetwynd,
Receiver and Accountant General.

S. A. Blackwood,
Accounting Officer.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1876.

Sub-Head.	Nature of Receipt.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
		£. s. d.	£. s. d.	
A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 *l.*	7,600 – –	7,791 9 4	
C.	For one-half of the cost of conveying Bahamas Mails between Queenstown and New York, to be repaid by the Bahamas Government	- -	127 6 6	
C.	For one-half of the cost of conveying Honduras Mails between Southampton and Jamaica, to be repaid by the Honduras Government	—	—	
E.	For repayments on account of the India, China, and Japan, Mail Packet Service, and incidental expenses in connection therewith:—			
	I. From the Indian Government	48,000 – –	48,000 – –	
	II. From the Australian Colonies, a moiety of the cost of conveying Australian Mails between the United Kingdom and Point de Galle	- -	*Debit,* *864 9 –*	
E.	For a moiety of the subsidy for the Mail Packet Service between Point de Galle and Sydney, to be paid by the Australian Colonies	—	—	
	Miscellaneous	- -	1 – –	
	£.	55,600 – –	55,055 6 10	

Amount Paid into the Exchequer:

	£. s. d.
Quarter to 30th September 1875	24,127 6 6
31st March 1876	30,927 – 4
Before 31st March 1876 — After 7th July	1 – –
	£. 55,055 6 10

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1876.

Explanation of the Causes of Variation between Estimate and Receipt.

A.—Under-estimated.

C.—The service ceased in 1873, but the balance due from the Bahamas Government was not received till 24th June 1875.

E.—II. Amount refunded to New South Wales in respect of a remittance on the 31st August 1874 in excess of the amount due from the Colony.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. PAYMENTS have been made in Excess of the Estimates under the following Sub-Heads, viz.:—

CONTRACTS:

United Kingdom.
Asia and Australia.

PACKET ESTABLISHMENTS:

Travelling.
Fuel and Light.
Port Dues and Maintenance of Signal Guns.

Extra Receipts.

2. There is included in the Extra Receipts a sum of 48,000 *l.* received from the Indian Government in respect of the Packet Service.

As the Account does not show whether the credit represents the actual amount found to be due by the Indian Government to the Post Office, or is a payment on account, I caused a communication to be addressed to the Auditor of the India Office, in reply to which he informed me that the sum credited is an advance on account of the year 1875–76: and it will be seen from the correspondence which ensued that the Accounts which will show the actual indebtedness of the Indian Government have not yet been examined.

A. to G.

Receipt from the Royal Mail Steam Packet Company not yet admitted by the Post Office as correct.

3. In my Report on the Account, 1874–75, I called the attention of Parliament to a sum of 4,892 *l.* 19 *s.* 7 *d.*, included in the Extra Receipts, as having been received from the Royal Mail Steam Packet Company as a moiety of the profits to be paid to the Postmaster General.

It will be observed that the Company and the Post Office were then at issue as to the amount of their profits, and that the points in dispute were to be referred to arbitration.

As I have been furnished with no further information on the subject, I caused a letter to be addressed to the Postmaster General, requesting to be informed whether the arbitration had taken place, and, if so, with what results; and I have been informed in reply, that "the arbitration referred to has not yet taken place. The questions involved are "still under the consideration of counsel, who hope shortly to be able to give a final "opinion on the case."

H.

Net Surplus.

4. The Net Surplus is, as shown by the Account, 1,040 *l.* 13 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - - - - -	887,688	–	–
Expenditure - - - - - - -	886,647	6	2
Net Surplus - - -	£. 1,040	13	10

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(1211.)

Sir, Exchequer and Audit Department, 16 July 1875.

I AM directed by the Comptroller and Auditor General to inform you that in the accounts of Exchequer Extra Receipts for 1874-75, furnished to this department by the Post Office, the following sums are stated to have been received from the Indian Government in respect of the Packet Service, viz. :—

	£.
In June 1874	15,000
In September 1874	15,000
In March 1875	16,497

The Comptroller and Auditor General would be glad to be informed :—

1st. Whether these sums correctly represent these amounts paid by the Indian Government?

2nd. As to the periods in respect of which these payments have been made; and—

3rd. Whether they are payments on account, or payments of the actual amounts found to be due to the Post Office on examination by the India Office of the Post Office Accounts.

I have, &c.

The Auditor, India Office. (signed) *H. Treherne.*

(B.)

(1231.)

Sir, India Audit Office, 21 July 1875.

I HAVE the honour to acknowledge the receipt of Mr. Treherne's letter, of the 16th instant, No. 1211, requesting information with regard to the amount paid by the Indian Government in respect of the Packet Service in the year 1874-75.

In reply, I beg leave to say that the sums stated in the letter above quoted correctly represent the amount actually paid, viz. :—

	£
For advances on account of the year 1874–75	51,000
Less, the amount of an over-payment admitted by the Post Office on account of previous years	4,503
£.	46,497

With reference to the third question, I have to observe that, as the examination of the Post Office Accounts for the years 1873–74 and 1874–75 is not yet completed, I am unable to state what sum will be finally due to the Post Office.

I have, &c.

The Comptroller and Auditor General, Somerset House. (signed) *Walter Carew Cocks,* Auditor.

(C.)

(1043.)

Sir, Exchequer and Audit Department, 21 July 1876.

I AM directed by the Comptroller and Auditor General to inform you that in the Accounts of Exchequer Extra Receipts for 1875–76, furnished to this department by the Post Office, the following sums are stated to have been received from the Indian Government in respect of the Packet Service, viz. :—

	£.
In June 1875	12,000
In September 1875	12,000
In January 1876	12,000
In March 1876	12,000

The Comptroller and Auditor General would be glad to be informed whether these sums correctly represent the amount paid by the Indian Government.

With reference to the concluding paragraph of your letter of the 21st July 1875, I am also to inquire whether the examination of the Post Office Accounts for the years 1873-74 and 1874-75 by your department has been completed, and if so, whether you can favour the Comptroller and Auditor General with a statement of the amounts due to the Post Office as finally ascertained.

The payments of 12,000 *l.* per quarter, referred to in this letter, the Comptroller and Auditor General presumes, are payments on account only for the year 1875–76.

I have, &c.

The Auditor, India Office. (signed) *H. Treherne.*

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

(D.)

(1073.)

Sir, India Audit Office, 26 July 1876.

I HAVE the honour to acknowledge Mr. Treherne's letter of 21st instant, No. 1048, and in reply, I beg leave to state that the four items of 12,000*l.* each, enumerated therein, correctly represent the amount paid by the Indian Government, in respect of the Mail Service with India, and that the said payments are, as suggested, advances on account of the year 1875–76.

With regard to the inquiry whether the Post Office Accounts for the years 1873–74 and 1874–75 have been examined, I have to inform you that, some disputes having arisen between the Post Office and the India Office as to the principle upon which the Account had been prepared, the whole subject was referred to Lord Halifax, as arbitrator, who decided (the point having been submitted for his opinion) "that it is "not desirable to raise any question as to the Accounts of any year previous to 1874–75." In consequence of this decision, the examination of the Accounts for the year 1873–74 has not been completed, nor will it be further pursued.

The Accounts for the year 1874–75 have not yet been finally rendered by the Post Office, but when they have been examined a statement of the amount due to the Post Office shall be furnished to your Department.

I have, &c.
(signed) *Walter Carew Cochs,*
Auditor.

The Comptroller and Auditor General,
Somerset House.

(E.)

(1073.)

Exchequer and Audit Department, Somerset House,
London, W.C., 27 November 1876.

Sir,

As it appears, from a letter which has been received in this Department from the India Audit Office, that the sums brought to credit in the Accounts of Exchequer Extra Receipts for 1874–75 and 1875–76, namely, 51,000*l.* (less 4,503*l.*, the amount of an over-payment admitted by the Post Office on account of previous years) and 48,000*l.* respectively are advances made by that Department "on account;" and, as it further appears that, up to the 26th July 1876, the Accounts for the year ended 31st March 1875 had not been finally rendered by the Post Office, I am directed by the Comptroller and Auditor General to call your attention to the apparent delay in the submitting of the claims of the Post Office for settlement, and I am to inquire whether your Department can now furnish the Comptroller and Auditor General with statements showing the amounts due by India in respect of the two years, 1874–75 and 1875–76.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(F.)

(1676.)

Sir, General Post Office, London, 30 November 1876.

IN reply to your letter, No. 1073, of the 27th instant, I have the honour to inform you that the delay in furnishing the India Office with the details of the Account for the year 1874–75 has arisen in consequence of certain objections raised by the Director General of the Indian Post Office to the method adopted by this Department in adjusting the charges and receipts relating to the Eastern Mail Service, and that those objections were referred to the arbitration of Lord Halifax.

I enclose a copy of his Lordship's award, from which you will see that the award was entirely in favour of this Department upon all contested points, and that Accounts were to be prepared for the year 1874–75, in accordance with his Lordship's decisions, in order that it might be ascertained what per-centage of the whole cost of the Mail Service for the year 1874–75, and subsequent years, to the end of the present contract, the sum charged to India would be.

An Account has been prepared in accordance with the award, and the Auditors of the India Office have just completed their examination of it.

An application will at once be made to the India Office for the balance of 7,602*l.*, remaining due to this country, after the sums advanced by the India Office, and the Indian share of Sea Postage, &c., have been deducted from the amount chargeable to India on account of the cost of the Service for the year 1874–75.

I have to add, that the amount due for the year 1875–76 cannot be ascertained for several months from this date.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

(G.)

(1676.)

Exchequer and Audit Department, Somerset House,
London, W.C., 9 December 1876.

Sir,

WITH reference to your letter of the 30th ultimo, respecting the delay in furnishing the India Office with the details of the Account for the year 1874–75, as it appears that the Account for that year has now been prepared and furnished to the India Office, I am directed by the Comptroller and Auditor General to request that a statement showing the amount due by India for 1874–75 may be furnished to this Department with as little delay as possible.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(H.)

(1872.)

Exchequer and Audit Department, Somerset House,
London, W.C., 30 December 1876.

Sir,

I AM directed by the Comptroller and Auditor General to call your attention to Query No. 72 on the Account (Post Office Vote—Chief Offices) for the year 1874–75, respecting a sum of 4,892 *l.* 19 *s.* 7 *d.* credited to Exchequer Extra Receipts as paid to the Post Office by the Royal Mail Steam Packet Company as the Postmaster General's share of their profits in the year, under Clause 2 of their Contract.

The Comptroller and Auditor General observes that no further credit is included in the Account, 1875–76. I am to call your attention to that portion of your reply to Query No. 72 in which it is stated that "the "Company and the Post Office are at issue as to the amount of their profits in that year, and the points in "dispute are about to be referred to arbitration," and I am to request that you will be so good as to inform the Comptroller and Auditor General whether the arbitration referred to has taken place, and if so, with what results.

I am to request that the Comptroller and Auditor General may be favoured with a reply with as little delay as possible.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST REVENUE, in the Year ended 31st March 1876, showing the

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
SUB-HEAD A.— SECRETARY'S OFFICES, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries	19,428 – –	19,659 10 3	-	231 10 3
2. Travelling	1,000 – –	921 2 6	78 17 6	-
3. Law Charges	1,000 – –	952 – 2½	47 19 9½	-
4. Incidental Expenses	2,500 – –	1,808 19 5½	691 – 6½	-
TOTAL of Sub-Head A. £.	23,928 – –	23,341 12 5	817 17 10	231 10 3
		Net Surplus £.	586 7 7	
SUB-HEAD B.— ACCOUNT DEPARTMENTS.				
1. Salaries, Wages, and Allowances additional to Salaries	33,176 – –	33,407 9 –	-	231 9 –
2. Gas	300 – –	296 5 4	3 14 8	-
3. Rent	325 – –	325 – –	-	-
4. Rates and Taxes	25 – –	10 – –	15 – –	-
5. Incidental Expenses	100 – –	54 13 11	45 6 1	-
TOTAL of Sub-Head B. £.	33,926 – –	34,093 8 3	64 – 9	231 9 –
		Net Deficit £.	167 8 3	
SUB-HEAD C.— MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances additional to Salaries	112,774 – –	105,311 15 –¾	7,462 4 11¼	-
2. Travelling	16,000 – –	15,326 12 3¾	673 7 8¼	-
3. Materials	54,760 – –	56,516 13 –¼	-	1,756 13 –¼
4. Rents	2,450 – –	2,389 11 8¾	60 8 3¼	-
5. Rates on Telegraph Wires, &c.	2,400 – –	1,727 14 2½	672 5 9½	-
6. Maintenance of Railway Companies	47,020 – –	40,663 4 9	6,356 15 3	-
7. Works carried out by Railway Companies chargeable to Maintenance	2,800 – –	2,476 19 2	323 – 10	-
8. Compensation to Railway Companies for surrender of their Reversionary Interests in Telegraph Business, including Wayleaves, Pole Rents, &c.	40,000 – –	28,895 1 5½	11,104 18 6½	-
9. Gas, Water, Fuel, &c.	1,200 – –	719 7 5	480 12 7	-
10. Incidental Expenses	2,210 – –	5,900 – 3½	-	3,690 – 3½
11. Hire of Cable Ships	5,730 – –	5,869 11 7	-	139 11 7
12. Remuneration for use of Duplex Apparatus, Royalties, &c.	3,630 – –	3,546 17 8	83 2 4	-
TOTAL of Sub-Head C. £.	290,974 – –	269,343 8 8	27,216 16 2¾	5,586 4 10¾
		Net Surplus £.	21,630 11 4	

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

OFFICE TELEGRAPH SERVICES, and the Collection of the POST OFFICE TELEGRAPH Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Arrears of remuneration for Telegraph Services, the amount of which had not been decided by the Treasury when the Estimates were prepared, were paid to the Solicitor of the Post Office.
2. There was less travelling than was anticipated.
3. Over-estimated.
4. Over-estimated.

1.
2.
3.
4. Over-estimated.
5. Over-estimated.

1. The whole of the sum provided for labour was not required, through a portion of the work of maintaining the Telegraph System having been put out to contract, the cost of which was charged to Sub-Section 10 of this Sub-Head.
2. There was less travelling than was anticipated.
3. A larger expenditure for materials than was anticipated was occasioned by the destruction of stores by fire at the Lowestoft Depôt. The value of the destroyed stores was made good by the Sun Fire Office and paid into the Exchequer as Extra Receipts.
4. Over-estimated.
5. Over-estimated.
6. The amounts due to some of the Railway Companies for the service of the year were not paid, owing to a settlement between the Department and the Companies in question not having been arrived at.
7. Over-estimated.
8. The whole of the amount provided for the service of the year was not paid owing to some of the Railway Companies concerned not having come to a settlement with the Department in the matter.
9. Over-estimated.
10. The cost of Maintenance Works, carried out by other than Railway Companies, which was provided for under C. 1., has been charged to this Sub-Section.
11.
12.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUB-HEAD D.— RAILWAY COMPANIES.				
For Message Work	22,500 – –	18,569 18 3	3,930 1 9	– –
		Net Surplus	£. 3,930 1 9	
SUB-HEAD E.— CENTRAL TELEGRAPH STATION, LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	105,458 – –	104,469 16 5	988 3 7	– –
2. Travelling	150 – –	111 5 8	38 14 4	– –
3. Gas	2,400 – –	2,167 17 2	232 2 10	– –
4. Rents	2,200 – –	1,735 5 –	464 15 –	– –
5. Rates, Taxes, and Water	1,400 – –	1.391 18 6	8 1 6	– –
6. Incidental Expenses	1,600 – –	1,586 7 6	13 12 6	– –
TOTAL of Sub-Head E. £.	113,208 – –	111,462 10 3	1,745 9 9	– –
		Surplus	£. 1,745 9 9	
SUB-HEAD F.— DISTRICT AND BRANCH POST OFFICES IN LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	61,113 – –	57,547 13 –¼	3,565 6 11¾	– –
2. Travelling	600 – –	485 5 5½	114 14 6½	– –
3. Rents	6,939 – –	7,173 11 8¾	– –	234 11 8
4. Rates and Taxes	1,500 – –	901 8 10	598 11 2	– –
5. Gas, &c.	1,500 – –	1,551 6 8	– –	51 6 8
6. Incidental Expenses	300 – –	234 1 6	65 18 6	– –
TOTAL of Sub-Head F. £.	71,952 – –	67,893 7 2½	4,344 11 2¼	285 18 4
		Net Surplus	£. 4,058 12 9½	
SUB-HEAD G.— PROVINCIAL POST OFFICES. UNITED KINGDOM.				
1. Salaries, Wages, and Allowances additional to Salaries	417,605 – –	399,054 16 6¾	18,550 3 5¼	– –
2. Travelling	6,902 – –	4,737 16 8½	2,164 3 3½	– –
3. Rents	8,363 – –	9,031 13 8½	– –	668 13 8
4. Rates and Taxes	1,590 – –	829 1 5	760 18 7	– –
5. Fue land Light	2,570 – –	1,549 16 3½	1,020 3 8½	– –
6. Stationery	245 – –	68 9 8	176 10 4	– –
7 Incidental Expenses (including Allowance for Rent and Office Expenses)	9,104 – –	9,542 13 4¾	– –	438 13 4
TOTAL of Sub-Head G. £.	446,379 – –	424,814 7 9	22,671 19 4¼	1,107 7 1
		Net Surplus	£. 21,564 12 3	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

Provision was made for the amount which it was estimated would become payable in the year, but arrangements with the Railway Companies were not completed to the extent anticipated.

1. Over-estimated.
2. There was less travelling than was anticipated.
3. There has been a reduction in the price of gas.
4. Over-estimated.
5. Over-estimated.
6. Over-estimated.

1. The whole of the amount provided for the Messenger Force was not required.
2. There was less travelling than was anticipated.
3. New premises have been taken, and some of the old rents have been increased.
4. Over-estimated.
5. Under-estimated.
6. Over-estimated.

1. The amount required for probable increase was over-estimated.
2. There was less travelling than was anticipated.
3. New premises have been taken, and some of the old rents have been increased.

4, 5, 6 } Over-estimated.

7. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
SUB-HEAD H.—				
SPECIAL ARRANGEMENTS STAFF.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries	3,745 – –	3,754 18 9½	- -	9 13 9½
2. Travelling	4,500 – –	4,366 4 2¼	133 15 9¾	- -
3. Rent	450 – –	327 9 –	122 11 –	- -
4. Incidental Expenses	200 – –	96 13 –	103 7 –	- -
TOTAL of Sub-Head H. £.	8,895 – –	8,544 19 11¾	359 13 9¾	9 13 9½
		Net Surplus £.	350 – –¼	
SUB-HEAD I.—				
TELEGRAPHIC INSTRUCTION.				
1. Salaries, Wages, and Allowances additional to Salaries	921 – –	919 7 6	1 12 6	- -
2. Rent	95 – –	95 – –	- -	- -
3. Travelling	2,000 – –	1,805 13 –¼	194 6 11¾	- -
4. Incidental Expenses	110 – –	103 5 5	6 14 7	- -
TOTAL of Sub-Head I. £.	3,126 – –	2,923 5 11¼	202 14 –¾	—
		Surplus £.	202 14 –¾	
SUB-HEAD J.—				
Porterage Paid out	- -	3,057 11 6½	- -	3,057 11 6½
SUB-HEAD K.—				
Uniform Clothing	21,550 – –	22,253 13 7	- -	703 13 7
SUB-HEAD L.—				
Small Stores, &c.	2,000 – –	1,799 7 6	200 12 6	- -
SUB-HEAD M.—				
Poundage on the Sale of Stamps for Telegraph Purposes	3,300 – –	3,757 4 3	- -	457 4 3
SUB-HEAD N.—				
Superannuations, &c.	13,992 – –	13,779 5 9	212 14 3	—

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1.

2.
3. } Over-estimated.
4.

1.

2.

3. There has been less Travelling than was anticipated.

4.

Porterage paid out commenced to be charged to the Telegraph Vote on 1st February 1876. This item had previously been treated as an abatement from Telegraph Revenue.

Slightly under-estimated.

The paper used for the Morse Printing Instrument, which was formerly cut by persons employed under the Engineer-in-Chief, is now supplied, ready cut, by the Stationery Office.

The amount includes more than the year's Poundage, so as to complete the period to the date when the distinctive Telegraph Stamp was brought into use.

Revenue Departments, and Post Office Packet and Telegraph Services.

No. 5.—Post Office Telegraph Service—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Sub-Head O.—				
TELEGRAPH WORKS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Extensions	2,922 – –	2,711 – 1½	210 19 10½	- -
2. Re-arrangements	8,262 – –	5,467 11 8¾	2,794 8 3¼	- -
3. Private Telegraphs	20,000 – –	9,821 18 11¾	10,178 1 –¼	- -
4. Works executed for Railway Companies	1,800 – –	2,563 16 2¼	- -	763 16 2¼
Total of Sub-Head O. £.	32,984 – –	20,564 7 –¼	13,183 9 2	763 16 2¼
		Net Surplus	£. 12,419 12 11¾	
Sub-Head P.—				
Purchase of Sites and Buildings	9,000 – –	5,328 2 5	3,671 17 7	- -

Extra Receipts.—Year ended 31st March 1876.

Sub-Head	Nature of Receipt.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
		£. s. d.	£. s. d.	
C.	For Sale of Old Stores	1,800 – –	3,670 5 5½	£. s. d. 20,148 10 6 3,395 18 11½ 2,872 – – 26,416 9 5½
E. F. and G.	For Rent of such portions of Postal Telegraph Offices as are Let	6,600 – –	9,260 5 2½	Quarter ended— £. 31st Dec. 1875 31st March 1876 30th June „
O.	For Amount received in respect of Works and Alterations executed for Railway Companies and others	1,800 – –	4,847 6 –½	Before the 31st March 1876 After the 31st March 1876
	For Miscellaneous Receipts	1,000 – –	8,638 12 9	
	Total £.	11,200 – –	26,416 9 5½	—

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1.
2. } The whole of the works contemplated when the Estimates were prepared were not carried out within the year.
3.

4. The Works executed for Railway Companies exceeded the number anticipated. The cost of these works is recovered from the Companies, and paid into the Exchequer as Extra Receipts.

The necessary arrangements for anticipated Purchases of Sites were not completed within the year.

EXTRA RECEIPTS.—Year ended 31st March 1876.

Explanation of the Causes of Variation between Estimates and Receipts.

C. Some exceptionally large amounts were received during the year, including an arrear paid by the Lancashire and Yorkshire Railway Company.

E. F. and G. { Arrears of the rent of premises in Regent-street were paid by the London, Brighton, and South Coast Railway Company, and the rent of the premises in Threadneedle-street, occupied by the Submarine Telegraph Company, was omitted to be included in the Estimate.

O. The extent of the works executed for Railway Companies exceeded the Estimate, and an arrear was paid by the London, Brighton, and South Coast Railway Company.

The value of Stores destroyed by fire at the Gloucester-road and Lowestoft Depôts was made good by the Sun Fire Office, and paid into the Exchequer as Extra Receipts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SUMMARY.

Sub-Head	Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Secretary's Office, &c. - - - -	23,928 – –	23,341 12 5	586 7 7	—
B.	Account Departments - - - -	33,926 – –	34,093 8 3	- -	167 8 3
C.	Maintenance of the Postal Telegraph System	290,974 – –	269,343 8 8	21,630 11 4	—
D.	Railway Companies for Message Work -	22,500 – –	18,569 18 3	3,930 1 9	—
E.	Central Telegraph Station, London - -	113,208 – –	111,462 10 3	1,745 9 9	—
F.	District and Branch Post Offices, London -	71,952 – –	67,893 7 2½	4,058 12 9½	—
G.	Provincial Post Offices - - - -	446,379 – –	424,814 7 9	21,564 12 3	—
H.	Special Arrangements Staff - - -	8,895 – –	8,544 19 11¾	350 – –¼	—
I.	Telegraphic Instruction - - - -	3,126 – –	2,923 5 11¼	202 14 –¾	—
J.	Porterage Paid out - - - - -	- - -	3,057 11 6½	- -	3,057 11 6½
K.	Uniform Clothing - - - - -	21,550 – –	22,253 13 7	- -	703 13 7
L.	Stationery - - - - - -	2,000 – –	1,799 7 6	200 12 6	—
M.	Poundage on the Sale of Stamps for Telegraph Purposes - - - - -	3,300 – –	3,757 4 3	- -	457 4 3
N.	Superannuations, &c. - - - - -	13,992 – –	13,779 5 9	212 14 3	—
O.	Telegraph Works - - - - -	32,984 – –	20,564 7 –¼	12,419 12 11¾	—
P.	Purchase of Sites and Buildings - - -	9,000 – –	5,328 2 5	3,671 17 7	—
	£.	1,097,714 – –	1,031,526 10 9¼	70,573 6 10¼	4,385 17 7½
	Deduct Deficit - - - - -			4,385 17 7½	
	Net Surplus to be surrendered - - - £.			66,187 9 2¾	

The Surplus of 22,214*l.* 17*s.* 5¼*d.*, shown in the Account of Vote 5, "Post Office Telegraph Service," for the Year ended 31st March 1875, has been surrendered.

Geo. Richardson,
Principal Bookkeeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
November 1876.

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
A. J. B. Goodwyn.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. ON the 3rd May 1876, when the Committee of Public Accounts made their Second Report of last Session, the following questions still awaited final settlement :—

Questions outstanding on previous Accounts for this Service.

1. The treatment of past irregular appointments in the Telegraph Service.

2. The employment without Treasury authority of an unestablished staff, and conditions on which linemen are appointed to the Telegraph Service.

3. The apportionment of expenditure for sites for Post Office Buildings.

2. The first question has been already dealt with in paragraphs 2 and 3 of my Report on the Post Office Vote.

The Question of the Irregular Appointments dealt with in Report on Post Office Vote.

3. With regard to the second subject, I beg to call attention to the correspondence* printed in the Appendix, from which it will be observed that the proposals of the Postmaster General, consequent upon the Report of a Committee of Inquiry into the general organisation of the engineering branch of the Telegraph Service, were, at the date of Mr. Blackwood's letter (15th December 1876), under the consideration of the Treasury, and that the settlement of the question of the unestablished staff is stated to depend upon the decision at which their Lordships may arrive.

Settlement of the Question of the employment of an "Unestablished Staff" dependent upon Treasury decision on certain proposals made by the Postmaster General.

*A. B. C. D.

4. It will further be observed that the conditions under which linemen should be appointed to the Telegraph Service were, on the 15th December 1876, about to be submitted to the Treasury.

Conditions on which linemen should be appointed to the Telegraph, about to be submitted to the Treasury.

5. In the 12th paragraph of their Second Report of last Session, the Committee of Public Accounts expressed their regret that the case of the unestablished staff had not been settled. Upon this I have to remark that this question has now been under consideration for three years, and that as far back as the 2nd December 1873, I was informed that the Secretary was about to move the Postmaster General to apply to the Treasury for authority to place these persons on the establishment. Since that time the subject has been noticed year by year in my Reports on the Telegraph Service.

Question of the "Unestablished Staff" has been under consideration three years.

6. I think I cannot show its importance more clearly than by calling attention to the concluding part of the Report, dated 13th July 1876, of the Select Committee appointed to inquire into the Organisation and Financial System of the Telegraph Department of the Post Office, in which it is pointed out that whilst the Vote for established linemen and mechanics is 24,000 *l.* per annum, the Vote for unestablished labour amounts to 30,000 *l.* a year.

Importance of the Question shown by reference to the Report of the Select Committee of Inquiry into the Telegraph Department of last Session.

7. With regard to the third question, a letter was addressed by my Department to the Post Office on the 13th December 1876, and in the reply which was received on the 19th December it is stated that the Treasury have intimated to the Postmaster General that, in their opinion, the apportionment of expenditure for Post Office Buildings should be left in the hands of the skilled officers of the Board of Works, and be based on the ratio of the cubical contents of the respective portions of a building occupied by the two Services.

It is further stated in the reply that such apportionment should, in the opinion of the Treasury, govern the charge for purchase of land and buildings as well as for erection.

Mr. Blackwood adds that the principle thus laid down is now acted upon. The letters referred to are printed in the Appendix.

Apportionment of expenditure for Sites for Post Office Buildings between Post Office and Telegraph Votes.

E. F.

8. Passing on to the consideration of the questions which seem to me to call for notice on the present Account, I have first to mention that the sum of 157 *l.* 10 *s.*, which had been paid to Mr. Walker, an officer of the South Eastern Railway Company, in the year 1873-74, and reported as not properly chargeable against the Vote for that year, in consequence of the Treasury having refused to sanction the payment, has been charged against the Vote 1875-76, Treasury authority having since been given for the payment in question.

Payment to an officer of the South Eastern Railway Company disallowed in Account, 1873-74, now allowed under Treasury authority.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Payments of Salaries and Wages charged to "Materials" (Sub-Head C. 3).

9. In the sum of 56,516 *l.* 13 *s.* –¾ *d.*, charged against the Vote in respect of "Materials" (Sub-head C. 3), are included sundry payments in respect of the salaries and wages of the staff and labourers employed at the stores' depôts at Gloucester road, London, and at Bolton, amounting to 1,872 *l.* 11 *s.* 9 *d.* In reply to my inquiries as to the propriety of this classification, I received the following explanation:—

> "The Expenditure in question is incurred in giving increased value to the materials upon which it is employed. It is necessary to charge the whole amount expended under the head of Materials to admit of the articles being recorded in the accounts of stores at their proper value, and so charged to the different works upon which they are used. The classification under Salaries, &c., in the Divisional Engineers' Accounts, is adopted for the purpose of enabling the Engineer in Chief to satisfy himself that each separate portion of the expenditure has been properly incurred."

The payments properly chargeable to "Salaries, Wages, &c." (Sub-Head C. 1).

10. With regard to this explanation, I have to remark that I fail to see any necessary connection between the classification of payments in the Voted Service Accounts prepared for Parliament, and the entries in the Accounts of Stores prepared for the purpose of enabling the Department to price the materials issued for the different works of construction and maintenance. The payments in question are wholly provided for in the Estimates under C. 1 (Salaries, Wages, and Allowances additional to Salaries), and, in my opinion, they should have been charged under this Sub-Head, and not under C. 3 (Materials).

Payments to Railway Companies for Extensions, &c. (including per-centage charges).

11. Payments to Railway Companies for Extensions, &c., which, up to 1st October 1873, were borne upon the Capital Account, have since that time been charged upon the Parliamentary Vote. The payments include per-centage charges made by the Companies for the cost of supervision and for the use of tools. In sanctioning, on 26th May last, the payments which were the subject of remark in paragraphs 20 and 21 of my Report on the Telegraph Capital Account for 1873–74, the Treasury requested the Post Office to forward without delay a Schedule of any further payments of the same nature made between 1st April 1874 and 31st March 1876. This request does not appear to have been complied with.

Sub-Head in the Accounts not in the Estimates for 1875–76 (Sub-Head J).

12. A Sub-Head of expenditure has been introduced into the Account which was not included in the Estimates submitted to Parliament. The sub-head referred to is marked J. in the Appropriation Account, and the expenditure charged under it consists of the amounts paid for the conveyance of telegraph messages beyond the free delivery. These payments, as stated in the Explanatory Memorandum of the Accountant, had, up to 1st February 1876, been treated as abatements from Revenue. It appeared to me however, that, forming as they do part of the expenditure incidental to and inseparable from the Telegraph Service, they would more properly be provided for in the Estimates of the Telegraph Department, and thus be distinctly brought under the cognisance of the House of Commons.

Provision for this expenditure made in Estimates 1876–77.

13. The Treasury and the Postmaster General have concurred in this view, and provision for the expenditure in question has accordingly been made in the Estimates for the current financial year.

Sums charged in error against the Vote under Sub-Head J.

14. In the course of the examination of the allowances charged against the Vote, certain over-charges have been discovered, amounting to 2 *l.* 18 *s.* The errors have been admitted by the Accountant, and I have to report this amount as not properly chargeable against the Vote.

Purchase of Sites and Buildings (Sub-Head P).

15. The amount charged against this sub-head, 5,328 *l.* 2 *s.* 5 *d.*, represents one-third of the total expenditure for Sites and Buildings, the remaining two-thirds having been charged against the Post Office Vote.

In paragraph 13 of my Report on the Telegraph Vote for 1874–75, I stated that the Post Office had explained that the transfer of one-third of the expenditure is not to be considered as a final transaction, but that this amount has been transferred pending the decision of the Office of Works as to the amounts really chargeable to each service, and that when this decision is received the accounts of the two services will be adjusted accordingly. It will be observed that the principle of apportionment laid down by the Treasury, and referred to in paragraph 7 of this Report, had not come into operation within the period of this Account.

Surplus surrendered in respect of Vote 1874–75 included 84 *l.* 7 *s.* 1 *d.* disallowed, but subsequently allowed on the recommendation of the Public Accounts Committee.

16. A Note upon the Account states that "the surplus of 22,214 *l.* 17 *s.* 5¼ *d.*, shown in the Account of Vote 5, 'Post Office Telegraph Service,' for the year ended 31st March 1875, has been surrendered." Upon this I have to remark that the amount actually surrendered was 22,299 *l.* 4 *s.* 6 *d.* The difference, 84 *l.* 7 *s.* 1 *d.*, is the amount of the payment to Mr. Sampson in the Account for 1874–75, for which the Treasury had refused their sanction, and which was consequently reported by this Department as not properly chargeable against that Vote.

Subsequently

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Subsequently to the surrender of the sum of 22,299 *l.* 4 *s.* 6 *d.*, the Committee of Public Accounts, in their Second Report of last Session, recommended that this payment should be allowed, and the Treasury have accordingly authorised it. Steps have been taken by the Accountant for the purpose of adjusting the amount over-surrendered, the propriety of which is at the present time the subject of correspondence between the Post Office and my Department.

17. Deducting the amount referred to in paragraph 14, viz., 2 *l.* 18 *s.*, from the expenditure as shown by the Accountant, the expenditure is reduced from 1,031,526 *l.* 10 *s.* 9¼ *d.* to 1,031,523 *l.* 12 *s.* 9¼ *d.*, and the Net Surplus to be surrendered increased from 66,187 *l.* 9 *s.* 2¾ *d.* to 66,190 *l.* 7 *s.* 2¾ *d.* Amended Net Surplu

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 1769.)

Exchequer and Audit Department,
13 December 1876.

Sir,

WITH reference to Mr. Welby's reply to Question No. 569, by the Chairman of the Public Accounts Committee of last Session, and to paragraph 12 of the Second Report of the Committee, I am directed by the Comptroller and Auditor General to inquire whether the Committee appointed to investigate the subject of the employment, without Treasury authority, of an unestablished staff, has made its Report, and, if so, whether any further proceedings have been taken with a view to the settlement of this long outstanding question.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(B.)

(No. 1790.)

General Post Office, London,
15 December 1876.

Sir,

IN reply to Mr. Treherne's letter, 1769, of the 13th instant, I beg leave to acquaint you that the Committee therein alluded to, which was appointed to investigate, not the question of the employment, without Treasury authority, of an unestablished staff, but that of the general organisation of the Engineering Branch of the Telegraph Service, has made its Report.

The proposals of the Postmaster General consequent upon that investigation are now before the Treasury, and the settlement of the question of the unestablished staff will depend upon the decision at which their Lordships may arrive.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

(C.)

(No. 1768.)

Exchequer and Audit Department,
13 December 1876.

Sir,

WITH reference to your replies to Questions Nos. 566 and 567 by the Chairman of the Public Accounts Committee of last Session, I am directed to request that the Comptroller and Auditor General may be informed of any steps that may have been taken with a view to the settlement of the conditions upon which Linemen are appointed to the Telegraph Service.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(D.)

(No. 1789.)

General Post Office, London,
15 December 1876.

Sir,

IN reply to Mr. Treherne's letter, 1768, of the 13th instant, I beg leave to acquaint you that the Postmaster General is on the point of submitting to the Treasury the conditions on which it will be, in his opinion, desirable that Linemen should be appointed to the Telegraph Service.

The settlement of this question was necessarily delayed until the Select Committee of Inquiry into the Telegraph Department had made its Report, and such Report had been duly considered by the Postmaster General.

I am, &c.
(signed) *S. A. Blackwood.*

The Comptroller and Auditor General.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(E.)

(No. 1770.)

Exchequer and Audit Department,
13 December 1876.

Sir,

I AM directed by the Comptroller and Auditor General to call your attention to paragraph No. 15 of the Second Report of the Public Accounts Committee of last Session, and I am to request that he may be informed whether the basis, on which the outlay, for the acquisition of sites for Post Office Buildings may best be apportioned between the Postal and Telegraph Services, has now been determined.

I have, &c.
(signed) *H. Treherne.*

S. A. Blackwood, Esq.,
General Post Office.

(F.)

(No. 1808.)

General Post Office, London,
18 December 1876.

Sir,

IN reply to your letter of the 13th instant, No. 1770, requesting that the Comptroller and Auditor General may be informed whether the basis on which the outlay, for the acquisition of sites for Post Office Buildings, may best be apportioned between the Postal and Telegraph Services, has been determined, I have to state, for the information of the Comptroller and Auditor General, that the Lords Commissioners of Her Majesty's Treasury have intimated to the Postmaster General that, in their opinion, the apportionment should be left in the hands of the skilled officers of the Board of Works, and be based on the ratio of the cubical contents of the respective portions of a building occupied by the two Services.

Their Lordships at the same time stated that such apportionment should govern the charge for purchase of land and buildings, as well as for erection.

The principle thus laid down is now acted upon.

I am, &c.
(signed) *S. A. Blackwood.*

H. Treherne, Esq.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services of the Revenue Departments has fallen short of the Grants for the Year 1875–76.

It will be seen that the Net Surplus on all the Votes of these Services amounts to £. 88,906. 4 *s.* 3¼ *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS - - -	996,896 – –	989,411 6 10	7,484 13 2	—	62,100 – –	58,600 10 4
2	INLAND REVENUE - -	1,703,672 – –	1,708,976 10 –	—	5,304 10 –	44,000 – –	51,024 5 5¾
3	POST OFFICE - - -	3,036,210 – –	3,016,714 19 11½	19,495 – –½	—	125,571 – –	140,090 13 3
4	POST OFFICE PACKET SERVICE.	887,688 – –	886,647 6 2	1,040 13 10	—	55,600 – –	55,055 6 10
5	POST OFFICE TELEGRAPH SERVICE.	1,097,714 – –	1,031,523 12 9¼	66,190 7 2¾	—	11,200 – –	26,416 9 5½
	TOTAL - - - £.	7,722,180 – –	7,633,273 15 8¾	94,210 14 3¼	5,304 10 –	298 471 – –	331,187 5 4½
			NET SURPLUS - -	£. 88,906. 4. 3¼.		More than Estimated	£. 32,716. 5. 4½.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1877.

SUMMARY.

THE following Statement will show how far the Total Expenditure in respect of the Grants for Civil Services and the Revenue Departments (including the Purchase of Shares in the Suez Canal) has fallen short of the Grants for the Year 1875-6.

It will be seen that the Net Surplus on the whole of the Votes amounts to £. 465,660 18. 5.

STATEMENT.

No. of Class.	SERVICE.	Total Grant.	Total Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts Payable to the Exchequer. Less than Estimated.	Extra Receipts Payable to the Exchequer. More than Estimated.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	PUBLIC WORKS AND BUILDINGS -	1,513,048	1,360,955 17 3	152,092 2 9	- -	- - -	9,920 5 7
II.	SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS - - -	2,541,882	2,510,504 19 9	31,377 - 3	- -	- - -	10,537 14 11
III.	LAW AND JUSTICE - - -	4,890,798	4,824,019 18 11	66,778 1 1	- -	- - -	74,860 16 11
IV.	EDUCATION, SCIENCE, AND ART -	3,016,084	2,917,587 3 10	98,496 16 2	- -	- - -	2,745 15 7
V.	COLONIAL, CONSULAR, AND OTHER FOREIGN SERVICES - - -	595,802	585,289 10 11	10,512 9 1	- -	- - -	15,245 15 2
VI.	SUPERANNUATION AND RETIRED ALLOWANCES, &c. - - -	531,755	525,733 14 3	6,021 5 9	- -	- - -	21 13 -
VII.	MISCELLANEOUS, SPECIAL, AND TEMPORARY OBJECTS - -	146,853	138,777 10 10	8,075 9 2	- -	644 13 6	—
–	SUEZ CANAL (PURCHASE OF SHARES)	4,080,000	4,076,598 10 1	3,401 9 11	—	—	—
REVENUE.	REVENUE DEPARTMENTS, INCLUDING PACKET AND TELEGRAPH SERVICES - - - - -	7,722,180	7,633,273 15 9	88,906 4 3	- -	- - -	32,716 5 4
	TOTAL - - - £.	25,038,402	24,572,741 1 7	465,660 18 5	- -	644 13 6	146,048 6 6
				NET SURPLUS - - £. 465,660. 18. 5.		More than Estimated £. 145,403. 13. –.	

Exchequer and Audit Department,
15 January 1877.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

1877-78.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1878, page 528.

POST OFFICE.

Sub-Head (C.)

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES,

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Aberdare	105	8	87	1	55	3	387	-	60	–	16	–
Abergavenny	120	9	67	–	–	11	433	-	50	–	21	–
Aberystwith	100	13	130	–	–	8	317	-	65	–	24	–
Abingdon	120	12	102	–	–	10	395	-	60	–	24	–
Accrington	171	5	69	2	135	8	452	-	–	–	1	–
Acklington	50	6	66	–	–	3	324	-	10	–	3	–
Alford	*91	11	46	–	–	11	462	-	40	–	14	–
Alfreton	†122	16	86	–	–	6	454	-	40	–	18	–
Alnwick	122	18	129	–	–	13	814	-	60	–	7	–
Alresford	‡89	12	69	–	–	6	323	-	35	–	14	–
Alton	80	10	50	–	–	6	342	-	15	–	19	–
Altrincham	150	6	41	–	–	7	612	-	50	–	1	–
Ambleside	70	9	69	–	–	3	327	-	35	–	14	–
Amersham	§82	9	83	–	–	8	472	-	35	–	6	–
Ampthill	60	6	40	–	–	6	271	-	30	–	6	–
Andover	135	14	85	–	–	10	482	-	60	–	16	–
Arundel	100	7	40	–	–	6	315	-	40	–	9	–
Ashbourne	90	17	94	–	–	10	523	-	40	–	16	–
Ashby-de-la-Zouch	90	9	56	–	–	8	408	-	45	–	20	–
Ashford	225	50	528	2	103	22	1,766	-	‖10	–	8	–
Ashton-under-Lyne	185	4	28	2	157	10	495	-	–	–	1	–
Atherstone	‡114	10	92	–	–	9	371	-	65	–	16	–
Attleborough	¶79	12	111	–	–	6	399	-	40	–	8	–
Axminster	80	9	83	–	–	4	273	-	30	–	7	–
Aylesbury	**144	8	73	–	–	10	529	-	65	–	22	–
Aylsham	40	1	20	–	–	2	91	-	15	–	6	–
Bakewell	60	7	32	–	–	7	306	-	20	–	14	–
Baldock	65	4	56	–	–	4	237	-	20	–	5	–
Banbury	205	27	205	2	110	15	872	-	25	–	9	–
Bangor	222	38	402	3	199	23	1,232	-	–	–	8	–
Barking	70	–	–	–	–	3	178	-	25	–	4	–
Barnard Castle	80	3	15	–	–	4	190	-	35	–	9	–
Barnet	125	10	173	–	–	21	844	-	40	–	17	–
Barnsley	215	30	240	5	318	16	937	-	–	–	7	–
Barnstaple	197	25	279	2	109	15	842	-	50	–	7	–
Barrow-in-Furness	170	5	29	5	288	12	417	-	–	–	2	60
Carried forward	4,223	440	3,775	24	1,474	326	18,092	-	1,210	–	399	60

* Including 11 *l.* compensation for loss of Private Box and Bag Rents.
† Including 22 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 24 *l.* compensation for loss of Private Box and Bag Rents.
‖ Rye Sub-Office.

POST OFFICE.

Sub-Head (C.)

FOR THE YEAR ENDING 31 MARCH 1878.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	42	752
–	–	–	–	691
–	–	–	–	636
–	–	–	–	701
–	–	–	35	863
–	–	–	–	453
–	–	–	–	653
–	–	–	–	720
–	–	–	39	1,171
–	–	–	–	530
–	–	–	–	506
–	–	–	55	909
–	–	–	–	515
–	–	–	–	678
–	–	–	–	407
–	–	–	–	778
–	–	–	–	504
–	–	–	–	763
–	–	–	–	619
–	–	–	73	2,713
–	–	–	60	926
–	–	–	–	658
–	–	–	–	637
–	–	–	–	473
–	–	–	–	833
–	–	–	–	172
–	–	–	–	432
–	–	–	–	383
–	–	–	62	1,488
–	–	–	48	2,111
–	–	–	–	277
–	–	–	–	329
–	–	–	–	1,199
–	–	–	130	1,847
–	–	–	46	1,530
–	–	–	39	1,005
–	–	–	629	29,862

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Aberdare	1 Clerk	20 *s.* per week	1 *s.*	24 *s.*; thence by 1 *s.* 6 *d.* to 30 *s.*
	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra Allowances to Postmaster for Delivery, &c.	–	–	61 *s.* 6 *d.* per week.
	1 Rural Post Messenger (Allowance to Postmaster)	–	–	55 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 30 *l.* per annum.			
Abingdon	1 Letter Carrier	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* 6 *d.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	11 *s.* 3 *d.* per week.
	7 Rural Post Messengers	–	–	265 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 *l.* per annum.			
Accrington	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	Allowance for a Boy-clerk, 10 *s.* 6 *d.* a week (15 *l.* a year charged to Telegraphs.			
	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	12 *s.* per week.
	2 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	1 *s.* per week.
	2 Rural Post Messengers	–	–	87 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 161 *l.* per annum.			
Altrincham	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra Allowances to Postmaster for Delivery, &c.	–	–	99 *s.* 6 *d.* per week.
	2 Rural Post Messengers	–	–	99 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 10 *l.* per annum.			
Ashford	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*, the senior to rise to 33 *s.*
	10 *l.* a year of salary of one Clerk to be charged to Telegraphs.			
	2 Sorters	16 *s.* per week	1 *s.*	20 *s.*
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary Letter Carrier	–	–	7 *s.*
	Extra Allowances	–	–	30 *s.* 6 *d.* per week.
	16 Rural Post Messengers	–	–	677 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 779 *l.* per annum.			
Ashton-under-Lyne	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 Boy Clerk	–	–	6 *s.* per week.
	(Included in Telegraph Establishment.)			
	6 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	Extra Allowances	–	–	7 *s.* per week.
	3 Rural Post Messengers	–	–	126 *l.* per annum.
Aylesbury	2 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	4 *s.* 6 *d.* per week.
	7 Rural Post Messengers	–	–	273 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 137 *l.* per annum.			
Banbury	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	4 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	Extra Allowances	–	–	13 *s.* per week.
	11 Rural Post Messengers	–	–	463 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 193 *l.* per annum.			
Bangor	3 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*, one rising to 33 *s.*
	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliary Sorters	–	–	10 *s.* 6 *d.*
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	7 *s.* 6 *d.* per week.
	17 Rural Post Messengers	–	–	636 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 384 *l.* per annum.			
Barking	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra Allowances	–	–	10 *s.* per week.
Barnet	8 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	2 Auxiliary Letter Carriers	–	–	9 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	4 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	9 *s.* per week.
	6 Rural Post Messengers	–	–	221 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 102 *l.* per annum.			
Barnsley	1 Clerk	80 *l.* a year	4 *l.*	100 *l.*
	4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliary Letter Carriers	–	–	12 *s.* per week.
	3 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	9 *s.* per week.
	6 Rural Post Messengers	–	–	250 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 310 *l.* per annum.			
Barnstaple	2 Clerks	18 *s.* per week	1 *s.*	30 *s.*
	5 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	9 *s.* per week.
	2 Ditto	–	–	7 *s.* per week.
	7 Rural Post Messengers	–	–	250 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 312 *l.* per annum.			
Barrow-in-Furness	1 Clerk	90 *l.* a year	5 *l.*	110 *l.*
	4 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*, thence by 1 *s.* 6 *d.* to 30 *s.*
	(Half Wages of one Sorting Clerk charged to Telegraph Account.)			
	4 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
	6 Auxiliaries	–	–	10 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	1 Rural Post Messenger	–	–	48 *l.* per annum.

§ Including 2 *l.* compensation for loss of Private Box and Bag Rents.
¶ Including 9 *l.* compensation for loss of Private Box and Bag Rents.
* Including 29 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	4,223	440	3,775	24	1,474	326	18,092	- -	1,210	-	399	60
Basingstoke - - - -	115	14	81	–	–	15	695	- -	90	-	31	–
Bath - - - - - -	*572	70	967	26	2,060	86	3,844	- -	–	–	20	150
Batley - - - - - -	90	–	–	–	–	5	163	- -	40	–	18	–
Bawtry - - - - - -	80	15	109	–	–	7	393	- -	40	–	7	–
Beccles - - - - - -	80	7	40	–	–	4	254	- -	30	–	13	–
Beckenham - - - - -	100	6	76	–	–	15	564	- -	80	–	19	–
Bedale - - - - - -	120	34	263	–	–	14	781	- -	80	–	19	–
Bedford - - - - - -	182	24	186	2	122	14	740	- -	35	–	4	–
Belford - - - - - -	60	7	53	–	–	10	475	- -	25	–	6	–
Belper - - - - - -	†100	1	4	–	–	5	177	- -	45	–	9	–
Berkeley - - - - - -	40	2	11	–	–	4	127	- -	20	–	6	–
Berkhampstead - - -	60	1	4	–	–	3	129	- -	25	–	9	–
Berwick - - - - - -	155	8	62	1	86	12	508	- -	45	–	5	–
Beverley - - - - - -	70	12	98	–	–	8	400	- -	50	–	24	–
Bewdley - - - - - -	55	5	51	–	–	9	446	- -	25	–	9	–
Bicester - - - - - -	90	7	45	–	–	8	355	- -	30	–	12	
Bideford - - - - - -	120	12	107	–	–	8	355	- -	50	–	19	–
Biggleswade - - - - -	85	8	78	–	–	7	315	- -	30	–	9	–
Bilston - - - - - -	140	2	13	–	–	9	350	- -	70	–	3	–
Bingley - - - - - -	70	6	50	–	–	4	207	- -	30	–	14	–
Birkenhead - - - - -	425	24	315	9	769	54	3,234	- -	–	–	5	17
Carried forward - -	7,032	705	6,388	62	4,511	627	32,604	- -	2,050	-	660	227

* Including 122 *l.* compensation for loss of Stamp Poundage.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	629	29,862
–	–	–	–	1,012
–	–	–	210	7,823
–	–	–	–	311
–	–	–	–	629
–	–	–	–	417
–	–	–	–	839
–	–	–	48	1,311
–	–	–	65	1,334
–	–	–	–	619
–	–	–	–	335
–	–	–	–	204
–	–	–	–	227
–	–	–	51	912
–	–	–	–	642
–	–	–	–	586
–	–	–	–	532
–	–	–	–	651
–	–	–	–	517
–	–	–	33	609
–	–	–	–	371
–	–	–	‡§ 173	4,938
–	–	–	1,209	54,681

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Bath	1 First Clerk	140 *l.* a year	6 *l.*	180 *l.*
	3 Clerks (2 to rise to 130 *l.*)	100 *l.* a year	4 *l.*	120 *l.*
	*8 Sorting Clerks (Upper Section)	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	* Of this number, 3 on Old Scale	60 *l.* a year	4 *l.*	100 *l.*
	13 Sorting Clerks (Lower Section)	20 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
	20 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Stamper	–	–	23 *s.* per week.
	5 Auxiliaries	–	–	12 *s.* per week.
	3 Ditto	–	–	10 *s.* 6 *d.* p' wk.
	7 Ditto	–	–	7 *s.* per week.
	18 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	16 *s.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	30 *l.* per ann.
	31 Rural Post Messengers	–	–	1,210 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 772 *l.* p' ann.			
Batley	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	2 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	1 *s.* 6 *d.* p' week.
Beccles	2 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
	The 2nd Letter Carrier is an Allowance to the Postmaster for the present.			
	3 Rural Post Messengers	–	–	115 *l.* per ann.
	Extra Allowance	–	–	4 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 50 *l.* p' ann.			
Beckenham	3 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	1 *l.* 10 *s.*
	1 Ditto	–	–	12 *s.* per week.
	2 Ditto	–	–	10 *s.* per week.
	1 Ditto	–	–	9 *s.* per week.
	2 Ditto	–	–	6 *s.* per week.
	5 Rural Post Messengers	–	–	190 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* p' ann.			
Bedford	2 Clerks	18 *s.* per week	1 *s.*	33 *s.*
	7 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	Extra Allowances	–	–	14 *s.* per week.
	7 Rural Post Messengers	–	–	265 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 122 *l.* p' ann.			
Berwick	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
	2 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	16 *s.* per week.
	1 Ditto	–	–	14 *s.* per week.
	1 Ditto	–	–	10 *s.* per week.
	1 Ditto	–	–	9 *s.* per week.
	Extra Allowances	–	–	1 *s.* 6 *d.* per wk.
	6 Rural Post Messengers	–	–	238 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 37 *l.* p' ann.			
Beverley	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	11 *s.* 6 *d.* p' wk.
	4 Rural Post Messengers	–	–	193 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 26 *l.* p' ann.			
Bilston	6 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	3 Auxiliaries	–	–	8 *s.* per week.
	Extra Allowances	–	–	3 *s.* 6 *d.* p' wk.
Birkenhead	1 Clerk (1st Class)	100 *l.* a year	5 *l.*	130 *l.*
	2 Ditto (2nd Class)	90 *l.* a year	4 *l.*	110 *l.*
	5 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	1-3rd of Wages of Telegraph Clerk at Woodside Ferry (scale, 14 *s.*, 1 *s.*, 21 *s.*) charged to Postal Account.			
	1-3rd of Wages of Telegraph Clerk (10 *s.* a week fixed) charged to Postal Account.			
	1 Inspector of Letter Carriers, 80 *l.* a year		5 *l.*	120 *l.*
	1 Assistant Inspector of Letter Carriers	25 *s.* per week	1 *s.*	32 *s.*
	33 Letter Carriers	18 *s.* per week	1 *s.*	24 *s.**
	Additional Allowance of 2 *s.* a week to each Established Letter Carrier.			
	12 Auxiliaries	–	–	12 *s.* per week.
	5 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	1 *l.* 5 *s.* 6 *d.* p' wk.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	19 *l.* per ann.
	2 Rural Post Messengers	–	–	79 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 282 *l.* p' ann.			
	* And after 10 years' service to 26 *s.*			

† Including 10 *l.* compensation for loss of Private Box and Bag Rents. ‡ Including office expenses at Woodside Ferry.
§ Including 12 *l.* office expenses at Bedford-road.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	7,032	705	6,388	62	4,511	627	32,604	- -	2,050	–	660	227
Birmingham - - - - -	* 1,038	91	1,191	61	6,633	252	13,884	- -	–	–	33	35
Bishop Auckland - - -	80	5	29	–	–	8	393	- -	60	–	25	–
Bishop's Stortford - - -	110	13	86	–	–	8	374	- -	70	–	14	–
Blackburn - - - - -	260	12	92	5	247	30	1,303	- -	–	–	1	–
Blandford - - - - -	135	33	297	–	–	13	683	- -	120	–	28	–
Bletchley Station - - -	‡104	3	21	2	138	4	186	- -	80	–	3	–
Blyth - - - - - -	§84	1	4	–	–	5	185	- -	40	–	12	–
Bodmin - - - - - -	140	24	369	–	–	15	778	- -	70	–	5	–
Bognor - - - - - -	75	1	5	–	–	3	198	- -	40	–	16	–
Bolton - - - - - -	408	19	190	9	642	43	2,180	- -	–	–	6	–
Carried forward - - -	9,466	907	8,672	139	12,171	1,008	52,768	- -	2,530	–	803	262

* Including 338 *l.* compensation for loss of Stamp Poundage.
† Including 7 *l.* allowance for office expenses at Smethwick.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	1,209	54,681
–	–	–	† 587	23,401
–	–	–	67	654
–	–	–	–	654
–	–	–	116	2,019
–	–	–	–	1,263
–	–	–	2	534
–	–	–	–	325
–	–	–	40	1,402
–	–	–	–	334
–	–	–	95	3,521
–	–	–	2,116	88,788

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Birmingham	1 Chief Clerk	260 *l.* a year	10 *l.*	300 *l.*
	2 Principal Clerks	210 *l.* a year	10 *l.*	250 *l.*
	3 Superintendents	160 *l.* a year	10 *l.*	205 *l.*
	10 Clerks (one to rise by annual increments of 5 *l.* to 200 *l.*)	110 *l.* a year	6 *l.*	155 *l.*
	16 Sorting Clerks (1st section)	34 *s.* per week	2 *s.*	44 *s.*
	25 Ditto (2nd section)	20 *s.* per week	1 *s.*	24 *s.*; thence by 1 *s.* 6 *d.* to 33 *s.* 6 *d.*
	Returned Letter Office—			
	1 Sorting Clerk	20 *s.* per week	1 *s.*	24 *s.*; thence by 1 *s.* 6 *d.* to 33 *s.* 6 *d.*
	2 Female Clerks	16 *s.* per week	1 *s.*	21 *s.*
	1 Inspector of Letter Carriers	140 *l.* a year	7 *l.* 10 *s.*	200 *l.*
	3 Assistant ditto	90 *l.* a year	5 *l.*	130 *l.*
	109 Letter Carriers, &c.	18 *s.* per week	1 *s.*	24 *s.**
	24 Suburban Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
	4 Letter Carriers, Smethwick S. O.	18 *s.* per week	1 *s.*	21 *s.*
	1 Resident Porter	–	–	18 *s.* per week.
	10 Boys at 12 *s.*; when 16 years old, 16 *s.* a week. * And after 10 years' service to 26 *s.*			
	8 Boy Sorters	–	–	7 *s.* per week.
	20 Auxiliaries, &c.	–	–	18 *s.* per week.
	1 Ditto	–	–	12 *s.* per week.
	5 Ditto	–	–	10 *s.* 6 *d.* p' wk.
	1 Ditto	–	–	10 *s.* per week.
	25 Ditto	–	–	9 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	10 Ditto	–	–	6 *s.* per week.
	2 Office Servants	–	–	7 *s.* 6 *d.* per wk
	Allowance for Office Cleaning	–	–	10 *s.* per week.
	Inspector of Closets	–	–	1 *s.* 9 *d.* per wk
	Extra Allowances	–	–	74 *s.* per week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	80 *l.* per ann.
	27 Rural Post Messengers	–	–	1,140 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,350 *l.* p' ann.			
Blackburn	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
	1 Ditto	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	2 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	12 Letter Carriers, &c.	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	14 *s.* per week.
	6 Ditto	–	–	12 *s.* per week.
	3 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	13 *s.* per week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	13 *l.* per ann.
	7 Rural Post Messengers	–	–	273 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 83 *l.* p' ann			
Bletchley Station	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
	4 Rural Post Messengers	–	–	140 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* p' ann			
Bognor	2 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
	Extra Allowances	–	–	11 *s.* per week.
	1 Rural Post Messenger	–	–	43 *l.* p' annum
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 *l.* p' ann			
Bolton	1 Clerk	110 *l.* a year	5 *l.*	140 *l.*
	2 Clerks	80 *l.* a year	3 *l.*	100 *l.*
	5 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
	15 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	10 Auxiliaries	–	–	12 *s.* per week.
	3 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	19 *s.* 6 *d.* p' wk
	1 Sub-office Letter Carrier at Farnworth	16 *s.* per week	6 *d.*	18 *s.*
	Medical Officer at 8 *s.* 6 *d.* a man, estimated at		–	21 *l.* p' annum
	14 Rural Post Messengers	–	–	676 *l.* p' annum
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 300 *l.* p' an			

‡ Including 4 *l.* compensation for loss of Private Box and Bag Rents.
§ Including 9 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Yea ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	9,466	907	8,672	139	12,171	1,008	52,768	- -	2,530	-	803	262
Boston - - - - - -	250	31	185	5	397	11	1,270	- -	-	-	8	-
Bourne - - - - - -	70	9	62	-	-	8	283	- -	25	-	9	-
Bournemouth - - - -	207	7	56	2	114	15	653	- -	40	-	1	-
Brackley - - - - - -	*63	6	53	-	-	5	237	- -	15	-	8	-
Bracknell - - - - -	70	1	19	-	-	5	246	- -	15	-	9	-
Bradford-on-Avon - - -	60	1	4	-	-	5	210	- -	20	-	9	-
Bradford (Yorkshire) - -	†‡790	23	198	21	1,730	77	4,283	- -	63	-	8	-
Braintree - - - - -	100	11	93	-	-	6	323	- -	50	-	12	-
Brandon - - - - -	100	25	323	-	-	10	444	- -	70	-	10	-
Brecon - - - - -	93	9	59	-	-	10	475	- -	60	-	18	-
Brentford - - - - -	130	2	33	-	-	7	346	- -	50	-	11	-
Brentwood - - - - -	§145	19	194	-	-	14	757	- -	80	-	18	-
Bridgend - - - - -	100	22	186	-	-	8	708	- -	80	-	19	-
Bridgenorth - - - - -	95	15	98	-	-	15	631	- -	45	-	22	-
Bridgewater - - - - -	230	38	514	4	257	20	1,203	- -	50	-	9	40
Bridport - - - - - -	115	16	160	-	-	12	512	- -	75	-	18	-
Brierley Hill - - - - -	100	5	37	-	-	5	316	- -	55	-	15	-
Brigg - - - - - -	90	14	91	-	-	6	477	- -	40	-	17	-
Brighouse - - - - -	70	2	16	-	-	6	232	- -	30	-	18	-
Brighton - - - - -	¶627	17	158	19	1,554	65	3,080	- -	**21	-	1	82
Bridlington Quay - - -	75	4	66	-	-	5	201	- -	70	-	26	-
Carried forward - - -	13,046	1,184	11,277	190	16,223	1,223	69,655	- -	38	-	1,069	384

* Including 8 *l.* compensation for loss of Private Box and Bag Rents.
† Including 488 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 182 *l.* compensation for loss of Stamp Poundage.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	2,116	88,788
–	–	–	85	2,195
–	–	–	–	449
–	–	–	80	1,151
–	–	–	–	376
–	–	–	–	359
–	–	–	–	303
–	–	–	158	7,230
–	–	–	–	578
–	–	–	–	947
–	–	–	–	705
–	–	–	–	570
–	–	–	–	1,194
–	–	–	39	1,132
–	–	–	–	891
–	–	–	61	2,364
–	–	–	–	880
–	–	–	–	523
–	–	–	‖1	716
–	–	–	–	366
–	–	–	220	5,743
–	–	–	–	438
–	–	–	2,760	117,898

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Boston	1 Clerk	100 *l.* per year	5 *l.*	130 *l.*
	4 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.*, one rising to 35 *s.*
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra Allowances	–	–	68 *s.* per week.
	6 Rural Post Messengers	–	–	294 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 545 *l.* p' an.			
Bournemouth	2 Clerks	20 *s.* per week	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*, one rising to 33 *s.*
	11 Letter Carriers	16 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	1 Ditto	–	–	12 *s.* per week.
	Extra Allowances	–	–	5 *s.* a week.
	2 Rural Post Messengers	–	–	80 *l.* per ann.
Bradford (Yorkshire).	1 First Class Clerk	160 *l.* a year	8 *l.*	200 *l.*
	4 Clerks (2nd Class)	100 *l.* a year	4 *l.*	130 *l.*
	6 Sorting Clerks (1st Class)	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	9 Ditto, 2nd Class	20 *s.* per week	1 *s.*	27 *s.*
	1 Inspector of Letter Carriers	80 *l.* a year	5 *l.*	120 *l.*
	50 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.* *
	14 Auxiliaries	–	–	12 *s.* per week.
	7 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	50 *s.* a week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	30 *l.* p' annum.
	5 Rural Post Messengers	–	–	281 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 484 *l.* p' ann			
	* And after 10 years' service to 25 *s.*			
Brentford	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	16 *s.* per week.
	Extra Allowances	–	–	6 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 *l.* per ann.			
Brentwood	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Railway Messenger	–	–	15 *s.* per week.
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	10 *s* p' week.
	10 Rural Post Messengers	–	–	387 *l* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 196 *l.* p' ann.			
Bridgewater	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
	3 Clerks	18 *s.* per week	1 *s.*	30 *s.*, senior clerk, to 33 *s.*
	6 Letter Carriers, &c.	14 *s.* per week	6 *d.*	18 *s.*
	2 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	10 *s.* per week.
	12 Rural Post Messengers	–	–	450 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 420 *l.* p' an.			
Brierley Hill	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	9 *s.* per week.
	1 Rural Post Messenger	–	–	51 *l* p' annum.
	Weekly Allowances to Sub-Postmasters		–	86 *l.* p' annum.
Brighouse	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	2 Auxiliaries	–	–	8 *s.* per week.
	Extra Allowances	–	–	1 *s.* 6 *d.* p' wk.
	1 Rural Post Messenger	–	–	48 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1[illegible] *l.* p'ann.			
Brighton	1 First Class Clerk	160 *l.* a year	8 *l.*	200 *l.*
	1 Clerk	140 *l.* a year	5 *l.*	160 *l.*
	5 Second Class Clerks	100 *l.* a year	5 *l.*	140 *l.*
	10 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*, four rising to 35 *s.*
	Assistance at Kemp Town	–	–	8 *s.*
	5 Sorters	20 *s.* per week	1 *s.*	26 *s.*
	1 Inspector of Letter Carriers	80 *l.* a year	5 *l.*	120 *l.*
	38 Letter Carriers, &c.	17 *s.* per week	1 *s.*	22 *s.*
	1 Station Messenger	17 *s.* per week	1 *s.*	22 *s.*
	1 Auxiliary at	–	–	10 *s.* 6 *d.*
	1 Ditto	–	–	10 *s.*
	13 Ditto	–	–	9 *s.*
	2 Auxiliaries	–	–	7 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	31 *l.* p'annum.
	Extra Allowances	–	–	25 *s.* per week.
	2 Rural Post Messengers	–	–	94 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* p' ann.			

§ Including 5 *l.* compensation for loss of Private Box and Bag Rents.
¶ Including 127 *l.* compensation for loss of Stamp Poundage.
‖ Scawby Sub-office.
** At Kemp Town.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	13,046	1,184	11,277	190	16,223	1,323	69,655	- -	3,484	–	1,069	384
Bristol - - - - - -	625	88	1,395	51	4,481	136	7,364	- -	–	–	25	–
Briton Ferry - - - -	60	1	3	–	–	2	86	- -	20	–	6	–
Broadway - - - -	‡ 45	1	11	–	–	6	225	- -	–	–	3	–
Bromley - - - - -	120	4	43	–	–	10	528	- -	60	–	23	–
Bromsgrove - - - -	§ 150	8	36	–	–	10	469	- -	55	–	16	–
Brough - - - - -	60	16	125	–	–	5	320	- -	15	–	7	–
Buckingham - - - -	85	5	31	–	–	9	367	- -	20	–	13	–
Bungay - - - - -	70	7	29	–	–	7	322	- -	25	–	10	–
Buntingford - - - -	70	7	45	–	–	5	278	- -	25	–	6	–
Burnley - - - -	205	9	102	2	174	13	698	- -	–	–	2	–
Burton-on-Trent - - -	321	31	252	10	727	26	1,445	- -	–	–	8	–
Bury (Lancashire) - - -	200	10	69	4	215	17	845	- -	–	–	1	60
Bury St. Edmunds - - -	237	40	350	3	226	23	1,231	- -	–	–	7	–
Buxton - - - - - -	‖136	8	51	1	55	8	411	- -	26	–	33	–
Caistor - - - - - -	45	2	17	–	–	3	206	- -	20	–	6	–
Calne - - - - - -	70	6	40	–	–	7	267	- -	20	–	12	–
Camborne - - - -	80	5	43	–	–	7	260	- -	35	–	14	–
Cambridge - - - -	420	52	490	11	896	38	1,825	- -	–	–	11	115
Camelford - - - -	40	4	33	–	–	2	157	- -	10	–	5	–
Canterbury - - - -	279	25	198	3	200	14	1,105	- -	–	–	3	65
Carried forward - - -	16,364	1,513	14,640	275	23,197	1,671	88,064	- -	3,815	–	1,280	624

‡ Including 3 *l.* compensation for loss of Private Box and Bag Rents.
§ Including 25 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	2,760	117,898
–	–	–	555	14,445
–	–	–	–	175
–	–	–	–	284
–	–	–	45	819
–	–	–	–	726
–	–	–	–	527
–	–	–	–	516
–	–	–	–	456
–	–	–	–	424
–	–	–	65	1,246
–	–	–	118	2,871
–	–	–	47	1,437
–	–	–	88	2,139
–	–	–	17	729
–	–	–	–	294
–	–	–	–	409
–	–	–	–	432
–	–	–	110	3,867
–	–	–	–	245
–	–	–	55	1,905
–	–	–	3,860	151,844

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Bristol	1 Chief Clerk	250 *l.* a year	10 *l.*	350 *l.*
	4 First Class Clerks	150 *l.* a year	7 *l.* 10 *s.*	200 *l.*
	13 Second Class Clerks	60 *l.* a year	4 *l.*	80 *l.**
	Half the Salary of 1 Clerk to be charged to Telegraphs.			
	26 Sorting Clerks	18 *s.* per week	1 *s.*	23 *s.* by 1 *s.* 6 *d.* to 30 *s.* 6 *d.*
	5 Clerks	–	–	10 *s.* a week each.
	1 Inspector of Letter Carriers, &c.	110 *l.* a year	7 *l.* 10 *s.*	150 *l.*
	56 Letter Carriers, &c.	17 *s.* per week	1 *s.*	23 *s.*; and after 10 years' good service to 25 *s.*
	6 Suburban Letter Carriers	–	–	14 *s.* a week each.
	2 Auxiliaries	–	–	14 *s.* per week.
	4 Ditto	–	–	12 *s.* per week.
	4 Ditto	–	–	10 *s.* 6 *d.* per week.
	1 Ditto	–	–	9 *s.* per week.
	37 Ditto	–	–	18 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	3 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	6 *l.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	39 *l.* per annum.
	21 Rural Post Messengers	–	–	827 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,065 *l.* per ann.			
Briton Ferry	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
Bromley	6 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	9 *s.* per week.
	3 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	11 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 155 *l.* per annum			
Bromsgrove	1 Letter Carrier	14 *s.* per week	6 *d.*	18 *s.*
	1 Station Messenger	–	–	17 *s.* per week.
	1 Auxiliary	–	–	13 *s.* per week.
	Extra Allowances	–	–	12 *s.* per week.
	7 Rural Post Messengers	–	–	260 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 55 *l.* per annum.			
Burnley	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	Allowance to Postmaster for Boy Clerk, 12 *s.* a week.			
	Boy Clerk (Allowance to Postmaster for)	–	–	10 *s.* 6 *d.* per week.
	(Half cost charged to Telegraphs.)			
	5 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	2 Auxiliaries	–	–	12 *s.* per week.
	2 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	2 *s.* per week.
	4 Rural Post Messengers	–	–	225 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 100 *l.* per annum			
Burton-on-Trent	1 Clerk	120 *l.* per annum	5 *l.*	160 *l.*
	2 Clerks (Second Class)	90 *l.* per annum	4 *l.*	110 *l.*
	7 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	8 Letter Carriers, &c.	18 *s.* per week	1 *s.*	22 *s.*
	4 Auxiliaries	–	–	9 *s.* per week.
	Extra Allowances	–	–	9 *s.* 3 *d.* per week.
	14 Rural Post Messengers	–	–	644 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 263 *l.* per annum.			
Bury (Lancashire)	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 Boy Clerk	–	–	10 *s.* 6 *d.* per week.
	8 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	12 *s.* per week
	1 Ditto	–	–	9 *s.* per week.
	1 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	9 *s.* per week.
	5 Rural Post Messengers	–	–	203 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 100 *l.* per annum.			
Bury St. Edmunds	1 Clerk	20 *s.* per week	1 *s.*	35 *s.*
	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
	2 Sorters	16 *s.* per week	1 *s.*	20 *s.*
	3 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	1 Stamper	16 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	Extra Allowances	–	–	5 *s.* per week.
	16 Rural Post Messengers	–	–	650 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 261 *l.* per annum.			
Buxton	1 Clerk	20 *s.*	–	25 *s.*
	4 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary (Allowance to Postmaster for)	–	–	8 *s.* per week.
	2 Summer Auxiliaries	–	–	8 *s.* per week each
	Extra Allowances	–	–	6 *s.* per week.
	2 Rural Post Messengers	–	–	148 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 35 *l.* per annum.			
Cambridge	1 First Class Clerk	120 *l.* a year	5 *l.*	160 *l.*
	†2 Second Class Clerks	90 *l.* a year	4 *l.*	110 *l.*
	4 Sorting Clerks (Upper Section)	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	3 Sorting Clerks (Lower Section)	18 *s.* per week	1 *s.*	25 *s.*
	15 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	3 Auxiliaries	–	–	9 *s.* per week.
	8 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	7 *s.* per week.
	Medical Officer	8 *s.* 6 *d.* a head	–	18 *l.* per annum.
	12 Rural Post Messengers	–	–	537 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 287 *l.* per annum.			
Canterbury	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
	1 Ditto	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	7 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	7 *s.* 8 *d.* per week.
	1 Ditto	–	–	12 *s.* per week.
	Extra Allowances	–	–	19 *s.* per week.
	5 Rural Post Messengers	–	–	246 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 420 *l.* per annum.			

* Thence by 5 *l.* to 120 *l.*, with further advance by 5 *l.* to 150 *l.* for three senior men.
† A vacancy is retained on this class until the resignation of an Officer who is on a special scale, 120 *l.*, 4 *l.*, 140 *l.*

‖ Including 16 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	16,364	1,513	14,640	275	23,197	1,671	88,064	- -	3,815	-	1,280	624
Cardiff - - - - - -	425	45	399	17	1,380	38	2,220	- -	-	-	7	4
Cardigan - - - - -	80	12	96	-	-	5	270	- -	40	-	11	-
Carlisle - - - - - -	405	63	493	18	1,357	41	2,789	- -	-	-	14	1
Carmarthen - - - - -	209	49	510	3	218	24	1,445	- -	-	-	6	39
Carnarvon - - - - -	350	48	497	1	74	16	1,038	- -	30	-	11	-
Carnforth - - - - -	140	46	474	5	298	18	1,461	- -	58	-	21	-
Catterick - - - - -	30	2	12	-	-	2	113	- -	10	-	3	-
Chard - - - - - -	*94	11	74	-	-	7	356	- -	40	-	15	-
Chatham - - - - -	230	6	59	2	172	12	644	- -	35	-	1	75
Chathill - - - - - -	40	8	37	-	-	3	185	- -	10	-	3	-
Chelmsford - - - - -	262	52	526	2	126	26	1,724	- -	40	-	8	
Cheltenham - - - - -	425	28	264	14	984	51	2,250	- -	21	-	12	95
Carried forward - - -	19,054	1,883	18,081	337	27,806	1,914	102,559	- -	4,099	-	1,392	838

* Including 14 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	3,860	151,844
–	–	–	175	4,610
–	–	–	–	497
–	–	–	120	5,179
–	–	–	65	2,492
–	–	–	51	2,051
–	–	–	70	2,522
–	–	–	–	168
–	–	–	–	579
–	–	–	39	1,255
–	–	–	–	275
–	–	–	64	2,750
–	–	–	100	4,151
–	–	–	4,544	178,373

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Cardiff	1 First Class Clerk	160 *l.* a year	8 *l.*	200 *l.*
	4 Second Class Clerks	100 *l.* a year	5 *l.*	130 *l.*
	4 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	34 *s.*
	6 Ditto	18 *s.* per week	1 *s.*	25 *s.*
	1 Sorting Clerk	–	–	18 *s.* per week.
	19 Letter Carriers and Stampers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	14 *s.* per week
	1 Auxiliary Sorter	–	–	10 *s.* per week.
	4 Ditto - ditto	–	–	9 *s.* per week.
	1 Ditto - ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	16 *s.* 6 *d.* p' week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	17 *l.* per annum.
	11 Rural Post Messengers	–	–	564 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 459 *l.* p' ann.			
Carlisle	1 First Class Clerk	140 *l.* a year	6 *l.*	180 *l.*
	2 Clerks	36 *s.* per week	2 *s.*	44 *s.*
	5 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	(One retaining old scale, 80 *l.* a year, 2 *l.*, 100 *l.*)			
	9 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
	(One retaining old increment, 1 *s.* 6 *d.*)			
	11 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	2 Auxiliaries	–	–	10 *s.* per week.
	Ditto Allowance to Postmaster	–	–	18 *s.* per week.*
	Extra Ditto	–	–	13 *s.* 6 *d.* p' wk.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	17 *l.* per annum.
	28 Rural Post Messengers	–	–	1,210 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 849 *l.* per ann.			
Carmarthen	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
	1 Ditto	20 *s.* per week	1 *s.*	30 *s.*
	1 Sorting Clerk	20 *s.* per week	1 *s.*	30 *s.*
	5 Letter Carriers, &c.	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	14 *s.* per week.
	1 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	7 *s.* 6 *d.* p' week.
	17 Rural Post Messengers	–	–	653 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 503 *l.* p' ann.			
Carnarvon	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	1 Sorter	16 *s.* per week	1 *s.*	21 *s.*
	4 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	5 *s.* 3 *d.* p' week.
	10 Rural Post Messengers	–	–	394 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 391 *l.* p' ann.			
Carnforth	5 Clerks	20 *s.* per week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*, one rising to 35 *s.*
	1 Porter, &c.	–	–	18 *s.* per week.
	1 Letter Carrier	–	–	20 *s.* per week.
	Extra Allowances	–	–	3 *s.* per week.
	16 Rural Post Messengers	–	–	678 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters, &c., for Delivery, &c., 680 *l.* p' annum.			
Chatham	2 Clerks	20 *s.* per week	1 *s.*	25 *s.* †
	1 Sorter	17 *s.* per week	1 *s.*	21 *s.*
	8 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	18 *s.* per week.
	1 Ditto	–	–	7 *s.* a week.
	Extra Allowances	–	–	5 *s.* per week.
	1 Rural Post Messenger	–	–	36 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 76 *l.* p' ann.			
Chelmsford	1 Clerk	27 *s.* per week	1 *s.*	35 *s.*
	1 Ditto	20 *s.* per week	1 *s.*	30 *s.*
	3 Sorters	18 *s.* per week	1 *s.*	22 *s.*
	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Station Messengers	14 *s.* per week	1 *s.*	18 *s.*
	1 Ditto	–	–	12 *s.* per week,
	Extra Allowances	–	–	28 *s.* per week.
	17 Rural Post Messengers	–	–	644 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 581 *l.* p' ann.			
Cheltenham	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
	2 Clerks	90 *l.* a year	4 *l.*	110 *l.*
	5 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	34 *s.* ‡§
	5 Ditto	18 *s.* per week	1 *s.*	25 *s.*
	20 Letter Carriers, Stampers, &c., 16 *s.* per week		1 *s.*	22 *s.*
	4 Letter Carriers	–	–	14 *s.* per week.
	8 Auxiliaries	–	–	7 *s.* per week.
	Extra Allowances	–	–	26 *s.* 6 *d.* per wk.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	18 *l.* a year.
	19 Rural Post Messengers	–	–	780 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 150 *l.* p' ann.			

* Half charged to Telegraphs. † Thence by 1 *s.* 6 *d.* to 33 *s.*
‡ Half of Wages of one Clerk charged to Telegraphs.
§ Two-thirds of another Clerk to be charged to Telegraphs.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	19,054	1,883	18,081	337	27,806	1,914	102,559	- -	4,099	-	1,392	838
Chepstow	80	9	70	-	-	10	409	- -	40	-	16	-
Chertsey	*104	4	24	-	-	8	277	- -	30	-	13	-
Chester	405	34	310	16	1,186	38	2,056	- -	-	-	7	-
Chesterfield	273	36	244	7	492	16	1,597	- -	-	-	5	120
Chester-le-Street	†62	6	38	-	-	6	306	- -	25	-	10	-
Chichester	185	19	142	2	135	16	758	- -	70	-	6	-
Chigwell Road	50	3	29	-	-	10	312	- -	-	-	3	-
Chippenham	160	26	297	2	138	22	1,086	- -	-	-	3	-
Chipping Norton	80	4	41	-	-	6	328	- -	30	-	13	-
Chipping Sodbury	45	3	26	-	-	5	183	- -	10	-	7	-
Chislehurst	90	9	127	-	-	10	662	- -	40	-	20	-
Chorley	90	13	113	-	-	9	412	- -	65	-	21	-
Christchurch	65	3	15	-	-	6	246	- -	35	-	15	-
Chumleigh	40	7	95	-	-	8	430	- -	10	-	6	-
Cirencester	150	11	78	1	86	13	543	- -	40	-	3	-
Clevedon	100	3	35	-	-	6	317	- -	50	-	18	-
Clitheroe	90	9	54	-	-	4	278	- -	30	-	9	-
Cobham	50	2	9	-	-	4	178	- -	15	-	5	-
Cockermouth	80	5	41	-	-	6	376	- -	45	-	15	-
Carried forward	21,253	2,089	19,869	365	29,843	2,117	113,313	- -	4,634	-	1,587	958

* Including 14 *l.* compensation for loss of Private Box and Bag Rents.

† Including 12 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	4,544	178,373
–	–	–	–	615
–	–	–	–	448
–	–	–	113	4,077
–	–	–	75	2,806
–	–	–	–	441
–	–	–	60	1,356
–	–	–	–	394
–	–	–	60	1,744
–	–	–	–	492
–	–	–	–	271
–	–	–	–	939
–	–	–	–	701
–	–	–	–	376
–	–	–	–	581
–	–	–	40	940
–	–	–	–	520
–	–	–	–	461
–	–	–	–	257
–	–	–	–	557
–	–	–	4,892	196,349

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Chepstow	1 Letter Carrier	12 *s.* per week	6 *d.*	16 *s.*
	1 Ditto	–	–	14 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	Extra Allowance	–	–	6 *s.* 6 *d.* per wk.
	7 Rural Post Messengers	–	–	290 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 8 *l.* p' ann.			
Chester	1 Clerk	160 *l.* a year	8 *l.*	200 *l.*
	4 Clerks	100 *l.* a year	5 *l.*	140 *l.*
	Special Allowance to a Clerk acting as Provincial Clerk in charge, 25 *l.* a year.			
	8 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*; three rising to 35 *s.*
	2 Temporary Clerks, at 10 *s.* each.			
	15 Letter Carriers, &c.	17 *s.* per week	1 *s.*	22 *s.*; with further rise, after 10 years' good service, to 24 *s.*
	4 Auxiliaries	–	–	9 *s.* per week.
	Extra Allowances	–	–	30 *s.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	20 *l.* per ann.
	19 Rural Post Messengers	–	–	764 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 270 *l.* p' ann.			
Chesterfield	1 Clerk	100 *l.* a year	5 *l.*	130 *l.*
	1 Clerk	80 *l.* a year	3 *l.*	100 *l.*
	5 Clerks (Sorting)	20 *s.* per week	1 *s.*	25 *s* thence by 1 *s.* 6 *d.* to 33 *s.*
	6 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
	2 Auxiliaries	–	–	8 *s.* per week.
	Extra Allowances	–	–	8 *s.* per week.
	8 Rural Post Messengers	–	–	458 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 754 *l.* p' ann.			
Chichester	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.* ‡
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	14 *s.* 6 *d.* p' wk.
	1 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	9 *s.* 6 *d.* p' week.
	11 Rural Post Messengers	–	–	430 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 106 *l.* p' ann.			
Chigwell Road	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Letter Carrier	–	–	14 *s.*
	1 Ditto (Chigwell Row)	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	8 *s.* per week.
	4 Ditto	–	–	6 *s.* per week.
Chippenham	2 Clerks	20 *s.* per week	1 *s.*	33 *s.*
	2 Stampers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	2 Auxiliaries	–	–	10 *s.* 6 *d.* per wk.
	1 Ditto	–	–	13 *s.* per week.
	1 Ditto	–	–	12 *s.* per week.
	1 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	7 *s.* 6 *d.* p' wk.
	13 Rural Post Messengers	–	–	520 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 238 *l.* p' ann.			
Chislehurst	3 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
	1 Auxiliary	–	–	18 *s.* per week.
	4 Ditto	–	–	14 *s* per week.
	Extra Allowances	–	–	33 *s.* 6 *d.* p' wk.
	2 Rural Post Messengers	–	–	97 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 153 *l.* per ann.			
Chorley	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	Extra Allowances	–	–	1 *s.* per week.
	6 Rural Post Messengers	–	–	237 *l.* per ann.
	Weekly Allowances to Sub-Postmasters for Delivery, &c., 47 *l.* per annum.			
Cirencester	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	1 *s.* per week.
	9 Rural Post Messengers	–	–	342 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 40 *l.* p' ann.			
Clevedon	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	2 Auxiliaries	–	–	7 *s.* per week.
	Extra Allowances	–	–	6 *s.* 6 *d.* p' wk.
	1 Rural Post Messenger	–	–	39 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 110 *l.* p' ann.			
Clitheroe	1 Letter Carrier	16 *s.* per week	1 *s.*	20 *s.*
	1 Ditto (Auxiliary)	–	–	8 *s.* per week.
	Extra Allowances	–	–	24 *s.* per week.
	2 Rural Post Messengers	–	–	117 *l.* per ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 30 *l* per ann.			

‡ One of the present officers on special scale, 20 *s.* by 1 *s.* to 25 *s.*; then by 1 *s.* 6 *d.* to 30 *s.*

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	21,253	2,089	19,869	365	29,843	2,117	113,313	- -	4,634	-	1,587	958
Colchester - - - -	* 281	55	604	5	398	28	1,613	- -	-	-	14	-
Coleford - - - - -	70	6	32	-	-	7	231	- -	25	-	11	-
Colne - - - - -	70	4	21	-	-	4	160	- -	15	-	10	-
Congleton - - - -	80	6	56	-	-	8	356	- -	60	-	17	-
Conway - - - - -	85	23	393	-	-	16	846	- -	50	-	15	-
Corwen - - - - -	80	24	220	-	-	9	516	- -	50	-	10	-
Coventry - - - -	†310	18	160	7	516	26	1,178	- -	-	-	4	-
Cowbridge - - - -	50	6	36	-	-	7	255	- -	25	-	9	-
Cowes - - - - -	150	4	45	-	-	5	203	- -	77	-	17	-
Crawley - - - -	‡105	12	96	-	-	7	501	- -	40	-	11	-
Crediton - - - -	§127	22	270	-	-	14	1,014	- -	50	-	15	-
Crewe - - - - -	140	7	58	9	680	17	800	- -	-	-	17	-
Crewkerne - - - -	70	7	90	-	-	5	174	- -	25	-	10	-
Crickhowell - - - -	50	3	9	-	-	6	177	- -	10	-	7	-
Cricklade - - - -	30	3	16	-	-	3	102	- -	10	-	5	-
Cromer - - - -	60	2	12	-	-	2	68	- -	20	-	11	-
Croydon - - - - -	343	20	214	11	701	61	2,828	- -	-	-	5	140
Cullompton - - - -	90	9	142	-	-	7	404	- -	40	-	7	-
Darlington - - - -	417	58	484	12	1,023	26	1,883	- -	-	-	21	-
Carried forward - - -	23,861	2,378	22,827	409	33,161	2,375	126,622	- -	5,131	-	1,803	1,098

* The Postmaster is also in receipt of a Superannuation Allowance of 158 *l.* per annum, as a late Clerk in the Post Office, and the amount is provided for in Sub-Head (I.)

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1877-78.
£.	£.	£.	£.	£.
–	–	–	4,892	196,349
–	–	–	111	3,021
–	–	–	–	369
–	–	–	–	276
–		–	–	569
–	–	–	–	1,389
–	–	–	–	876
–	–	–	80	2,248
–	–	–	–	375
–	–	–	–	492
–	–	–	–	753
–	–	–	–	1,476
–	–	–	28	1,723
–	–	–	–	369
–	–	–	–	253
–	–	–	–	163
–	–	–	–	171
–	–	–	100	4,331
–	–	–	–	683
–	–	–	114	3,942
–	–	–	5,325	219,828

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Colchester	1 Clerk (1st Class)	100 *l.* a year	5 *l.*	130 *l.*
	1 Clerk (2nd Class)	80 *l.* per year	4 *l.*	100 *l.*
	3 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.**
	5 Sorters	16 *s.* per week	1 *s.*	20 *s.*
	5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Bag Collector	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	16 *s.* per week.
	1 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	12 *s.* per week.
	14 Rural Post Messengers	–	–	475 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 520 *l.* p' ann.			
Colne	1 Letter Carrier	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	11 *s.* per week.
	1 Ditto	–	–	7 *s.* 6 *d.* p' week.
	Extra Allowances	–	–	1 *s.* per week.
	1 Rural Post Messenger	–	–	34 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 *l.* per ann.			
Congleton	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	9 *s.* per week.
	5 Rural Post Messengers	–	–	218 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 *l.* per ann.			
Conway	2 Sub-Office Letter Carriers (Llandudno)	14 *s.* per week	1 *s.*	18 *s.* per week.
	1 Auxiliary	–	–	10 *s.* per week.
	Extra Allowances	–	–	19 *s.* per week.
	Extra Allowances from 1 June to 31 October	–	–	16 *s.* per week.
	Extra Allowances from 1 June to 30 September	–	–	26 *s.* 6 *d.* per wk.
	13 Rural Post Messengers	–	–	463 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 207 *l.* p' ann.			
Coventry	1 Clerk	100 *l.* a year	5 *l.*	140 *l.*
	1 Ditto	80 *l.* a year	3 *l.*	100 *l.*
	†5 Clerks	20 *s.* per week	1 *s.*	25 *s.*; thence by 1 *s.* 6 *d.* to 33 *s.*
	7 Letter Carriers	16 *s.* per week		20 *s.*
	3 Ditto	–	–	14 *s.* per week.
	1 Suburban Letter Carrier	–	–	11 *s.* per week.
	1 Auxiliary	–	–	9 *s.* per week.
	4 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	9 *s.* per week.
	10 Rural Post Messengers	–	–	425 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 151 *l.* p' ann.			
Crewe	1 Clerk	130 *l.* a year	5 *l.*	160 *l.*
	2 Ditto	90 *l.* a year	4 *l.*	110 *l.*
	‡6 Sorting Clerks	20 *s.* per week	1 *s.*	24 *s.*, thence by 1 *s.* 6 *d.* to 30 *s.*
	8 Letter Carriers	16 *s.* per week	1 *s.*	22 *s.*
	1 Auxiliary	–	–	14 *s.* per week.
	1 Ditto	–	–	12 *s.* per week.
	3 Ditto	–	–	9 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	13 *s.* per week.
	3 Rural Post Messengers	–	–	160 *l.* per annum.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 83 *l.* p ann.			
Croydon	1 Clerk	120 *l.* a year	5 *l.*	150 *l.*
	2 Clerks	90 *l.* a year	4 *l.*	110 *l.*
	§3 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	4 Sorting Clerks, Lower Sec.	20 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	20 *s.* per week	1 *s.*	25 *s.*
	24 Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
	3 Stampers	18 *s.* per week	1 *s.*	22 *s.*‖
	Extra Allowances	–	–	14 *s.* per week.
	17 Auxiliaries	–	–	12 *s.* per week.
	3 Ditto	–	–	7 *s.* per week.
	1 Medical Officer, at 8 *s.* 6 *d.* a man	–	–	Estimated 21 *l.*
	13 Rural Post Messengers	–	–	497 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 218 *l.* p' ann.			
Darlington	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
	2 Clerks	100 *l.* a year	5 *l.*	130 *l.*
	4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	5 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
	10 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	2 Ditto	–	–	14 *s.* per week.
	1 Ditto	–	–	11 *s.* per week.
	1 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	14 *s.* per week.
	11 Rural Post Messengers	–	–	483 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 692 *l.* p' ann.			

* 6 *s.* a week to be charged to Telegraphs.
† Half wages of 1 Clerk charged to Telegraphs.
‡ One Clerk chargeable to Telegraphs.
§ 20 *l.* a year of 1 of these Clerks to Telegraph Account.
‖ 2 *s.* a week of the Stampers' wages charged to Telegraph Account.

† Including 60 *l.* compensation for loss of Stamp Poundage.

‡ Including 25 *l.* compensation for loss of Private Box and Bag Rents.

§ Including 7 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officer.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	23,861	2,378	22,827	409	33,161	2,375	126,622	- -	5,131	-	1,803	1,098
Dartford	145	13	102	-	-	7	548	- -	80	-	19	-
Dartmouth	*104	3	34	-	-	3	169	- -	45	-	14	-
Darwen	90	-	-	-	-	7	251	- -	40	-	20	-
Daventry	70	10	78	-	-	6	316	- -	38	-	9	-
Dawlish	70	1	3	-	-	3	154	- -	35	-	15	-
Deal	135	4	42	-	-	7	248	- -	70	-	1	-
Derby	†470	94	655	35	2,736	46	3,571	-	-	-	24	-
Dereham	‡131	31	298	-	-	19	857	- -	90	-	15	-
Devizes	110	14	138	-	-	9	382	- -	96	-	27	-
Devonport	§320	9	118	8	525	19	729	-	-	-	14	111
Dewsbury	110	7	59	1	79	20	785	- -	50	-	51	90
Diss	60	7	59	-	-	4	216	- -	20	-	12	-
Doncaster	210	27	188	6	408	18	1,142	-	-	-	5	80
Dorchester (Dorset)	185	35	261	1	62	21	968	- -	70	-	6	-
Dorking	140	12	126	1	68	11	692	- -	70	-	5	-
Dover	300	10	105	6	532	13	716	- -	-	-	5	10
Carried forward	26,511	2,655	25,084	467	37,571	2,588	138,366	- -	5,835	-	2,045	1,389

* Including 14 *l.* compensation for loss of Private Box and Bag Rents.
† Including 120 *l.* compensation for loss of Stamp Poundage.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	5,325	219,828
–	–	–	–	894
–	–	–	–	366
–	–	–	–	401
–	–	–	–	511
–	–	–	–	277
–	–	–	25	521
–	–	–	245	7,701
–	–	–	–	1,391
–	–	–	–	753
–	–	–	50	1,867
–	–	–	45	1,269
–	–	–	–	358
–	–	–	33	2,066
–	–	–	60	1,612
–	–	–	55	1,156
–	–	–	5	1,718
–	–	–	5,888	242,689

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Dartford	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	Extra Allowances	–	–	13 *s.* per week.
	4 Rural Post Messengers	–	–	231 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 159 *l.* p' annum.			
Darwen	2 Letter Carriers	16 *s.*	1 *s.*	20 *s.* per week.
	2 Auxiliaries	–	–	12 *s.* per week.
	3 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	9 *s.* 6 *d.* p' week.
	1 Rural Post Messenger	–	–	31 *l.* per annum.
Derby	1 Clerk	160 *l.* a year	8 *l.*	200 *l.*
	6 Clerks	100 *l.* a year	5 *l.*	140 *l.*
	9 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'week	1 *s.* 6 *d.*	35 *s.*
	18 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
	1 Inspector of Letter Carriers	27 *s.* 6 *d.* p' wk.	1 *s.* 6 *d.*	35 *s.*
	21 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*
	(With further rise, after 10 years' good service, to 25 *s.*)			
	1 Auxiliary	–	–	17 *s.* per week.
	9 Porters	–	–	9 *s.* per week.
	Extra Allowances	–	–	48 *s.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	29 *l.* per ann.
	15 Rural Post Messengers	–	–	660 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,307 *l.* p' an.			
Devonport	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
	1 Ditto	20 *s.* per week	1 *s.*	33 *s.*
	5 Clerks	20 *s.* per week	1 *s.*	30 *s.*
	7 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
	3 Auxiliaries	–	–	12 *s.* per week.
	4 Ditto	–	–	6 *s.* per week.
	1 Auxiliary	–	–	7 *s.* per week.
	1 Ship Letter Carrier	–	–	16 *s.* per week.
	Extra Allowances	–	–	21 *s.* per week.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated	–	–	8 *l.* per annum.
	3 Rural Post Messengers	–	–	131 *l.* a year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 *l.* a year.			
Dewsbury	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	Allowance to Postmaster of 10 *s.* 6 *d.* a week for Boy Clerk. *			
	2 Sorters	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	4 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	6 Ditto	–	–	12 *s.* per week.
	3 Ditto	–	–	8 *s.* per week.
	Extra Allowances	–	–	4 *s.* 6 *d.* p' week.
	5 Rural Post Messengers	–	–	189 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 29 *l.* p'year.			
Doncaster	1 Clerk	100 *l.* per year	5 *l.*	130 *l.*
	5 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.* (one rising to 36 *s.*)
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	10 *s.* per week.
	3 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	16 *s.* 6 *d.* p' wk.
	9 Rural Post Messengers	–	–	463 *l.* a year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 307 *l.* p' year.			
Dorchester	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	6 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	12 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowance	–	–	5 *s.* per week.
	13 Rural Post Messengers	–	–	448 *l.* per year.
	Allowances to Sub-Postmaster, &c.	–	–	192 *l.* per year.
Dorking	1 Clerk	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	11 *s.* per week.
	Extra Allowances	–	–	35 *s.* 6 *d.* p' week.
	7 Rural Post Messengers	–	–	297 *l.* per ann.
	Weekly Allowances to Sub-Postmasters for Delivery, &c., 182 *l.* per year.			
Dover	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*
	1 Ditto	80 *l.* per year	3 *l.*	100 *l.*
	4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*†
	8 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*‡
	1 Auxiliary	–	–	9 *s.* per week.
	1 Ditto	–	–	10 *s.* per week.
	Extra Allowances	–	–	11 *s.* per week.
	3 Rural Post Messengers	–	–	94 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 134 *l.* p' year.			

* 20 *l.* a year to be charged to Telegraph Account.
† One Clerk; half to Telegraph Account.
‡ One Letter Carrier to retain present special wages of 21 *s.* a week.

‡ Including 16 *l.* compensation for loss of Private Box and Bag Rents. § Including 50 *l.* for loss of Official Residence.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	26,511	2,655	25,084	467	37,571	2,588	138,366	- -	5,835	–	2,045	1,389
Dowlais - - - - - -	80	–	–	–	–	8	117	- -	25	–	9	–
Downham - - - -	80	11	75	–	–	8	358	- -	30	–	14	–
Driffield - - - - -	70	5	29	–	–	6	290	- -	15	–	17	–
Droitwich - - - -	*91	3	22	–	–	8	390	- -	40	–	11	–
Dudley - - - -	205	13	148	2	109	10	788	- -	83	–	1	–
Dukinfield - - - -	70	–	–	–	–	4	160	- -	20	–	6	–
Dunstable - - - -	70	7	58	–	–	8	368	- -	20	–	10	–
Durham - - - - -	230	33	273	5	300	14	1,230	- -	–	–	7	–
Dursley - - - - -	60	5	42	–	–	6	195	- -	30	–	4	–
Easingwold - - - -	65	11	72	–	–	3	210	- -	20	–	7	–
Eastbourne - - - -	155	6	39	–	–	10	469	- -	148	–	1	–
East Grinstead - - - -	70	9	41	–	–	6	479	- -	70	–	15	–
Eccleshall - - - -	40	3	12	–	–	5	245	- -	15	–	6	–
Edenbridge - - - -	95	8	57	–	–	7	398	- -	35	–	8	–
Edgeware - - - -	45	–	–	–	–	2	78	- -	–	–	3	–
Ely - - - - - -	107	12	93	–	–	12	538	- -	70	–	1	–
Emsworth - - - -	60	4	39	–	–	5	221	- -	30	–	8	–
Enfield - - - - -	75	1	2	–	–	8	380	- -	30	–	12	–
Enstone - - - - -	40	4	32	–	–	3	170	- -	10	–	3	–
Epping - - - - -	60	1	4	–	–	4	195	- -	25	–	7	–
Epsom - - - - -	130	6	60	1	55	10	567	- -	25	–	2	–
Esher - - - - -	150	1	4	–	–	5	187	- -	20	–	10	–
Evesham - - - -	†115	6	30	–	–	7	298	- -	40	–	20	–
Exeter - - - - -	‡650	41	488	22	1,670	47	2,467	- -	–	–	13	102
Exmouth - - - -	§103	4	67	–	–	6	302	- -	35	–	16	–
Eye - - - - -	50	4	34	–	–	4	164	- -	10	–	7	–
Fakenham - - - -	90	7	27	–	–	6	256	- -	40	–	15	–
Falmouth - - - -	205	3	30	1	79	7	273	- -	90	–	1	–
Fareham (Hants) - - -	115	8	66	–	–	10	406	- -	80	–	18	–
Faringdon - - - -	‖150	17	174	–	–	12	536	- -	65	–	15	–
Farnborough Station - -	185	16	362	2	99	12	718	- -	85	–	22	–
Farnham (Surrey) - - -	130	13	75	–	–	10	667	- -	90	–	3	–
Carried forward - - -	30,252	2,917	27,539	500	39,883	2,856	152,516	- -	7,131	–	2,337	1,491

* Compensation for loss of Private Box and Bag Rents, 10*l.* 10*s.*
† Compensation for loss of Private Box and Bag Rents to present Postmaster only, 15*l.*
‡ To present holder only.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	5,888	242,689
–	–	–	–	231
–	–	–	–	557
–	–	–	–	421
–	–	–	–	554
–	–	–	55	1,389
–	–	–	–	256
–	–	–	–	526
–	–	–	125	2,165
–	–	–	–	331
–	–	–	–	374
–	–	–	37	849
–	–	–	–	675
–	–	–	–	318
–	–	–	–	593
–	–	–	–	126
–	–	–	30	839
–	–	–	–	358
–	–	–	–	499
–	–	–	–	255
–	–	–	–	291
–	–	–	43	882
–	–	–	–	271
–	–	–	–	503
–	–	–	217	5,607
–	–	–	–	523
–	–	–	–	265
–	–	–	–	458
–	–	–	56	734
–	–	–	–	685
–	–	–	–	940
–	–	–	23	1,494
–	–	–	43	1,008
–	–	–	6,517	267,666

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Dowlais	2 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	9 *s.* per week.
Dudley	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	5 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	10 *s.* per wee
	1 Ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	14 *s.* per wee
	3 Rural Post Messengers	–	–	133 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 333 *l.* p' yea			
Dukinfield	2 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	12 *s.* per week
	1 Ditto	–	–	8 *s.* per wee
Durham	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
	3 Clerks	20 *s.* per week	1 *s.*	25 *s.*; thence 1 *s.* 6 *d.* to 30
	1 Temporary Clerk	–	–	10 *s.* per wee
	4 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
	1 Auxiliary	–	–	9 *s.* per wee
	Extra Allowances	–	–	21 *s.* per wee
	9 Rural Post Messengers	–	–	429 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 507 *l.* per ye			
Eastbourne	5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	8 *s.* per wee
	1 Auxiliary (from 1 July to 31 October each year)			10 *s.* per week
	Extra Allowances	–	–	22 *s.* per wee
	3 Rural Post Messengers	–	–	116 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 40 *l.* per ye			
Ely	1 Letter Carrier	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	15 *s.* per wee
	1 Ditto	–	–	14 *s.* per wee
	1 Ditto	–	–	7 *s.* per wee
	Extra Allowances	–	–	6 *s.* per wee
	8 Rural Post Messengers	–	–	274 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 103 *l.* p' ye			
Enfield	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	6 *s.* per wee
	1 Rural Post Messenger	–	–	37 *l.* per year
	Extra Allowances	–	–	22 *s.* per wee
Epsom	1 Clerk	18 *s.* per week	1 *s.*	25 *s.*
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	9 *s.* per wee
	Extra Allowances	–	–	9 *s.* per wee
	6 Rural Post Messengers	–	–	238 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 104 *l.* per ye			
Exeter	1 Chief Clerk	140 *l.* per year	6 *l.*	180 *l.*
	3 First Class Clerks	100 *l.* per year	5 *l.*	130 *l.*
	7 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	(One retaining old scale, 80 *l.* by 2 *l.* to 100 *l.*)			
	10 Ditto, 2nd Section	18 *s.* per week	1 *s.*	25 *s.*
	1 Letter Carrier (Head)	22 *s.* per week	6 *d.*	26 *s.*
	15 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
	11 Auxiliaries	–	–	12 *s.* per week
	2 Ditto	–	–	10 *s.* 6 *d.* p' w
	3 Ditto	–	–	7 *s.* per week
	Extra Allowances	–	–	8 *s.* per week
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at		–	22 *l.* per year.
	15 Rural Post Messengers	–	–	620 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 620 *l.* p' yea			
Falmouth	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	Extra Allowances	–	–	11 *s.* per wee
	3 Rural Post Messengers	–	–	112 *l.* per year
Farnborough Station.	2 Clerks	18 *s.* per week	1 *s.*	30 *s.*
	2 Auxiliaries	–	–	16 *s.* per week
	Extra Allowances	–	–	14 *s.* per wee
	10 Rural Post Messengers	–	–	405 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 185 *l.* p' yea			
Farnham	2 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	8 *s.* 6 *d.* p' w
	Extra Allowances	–	–	13 *s.* per wee
	7 Rural Post Messengers	–	–	*317 *l.* per yea
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 194 *l.* per yea			

* Including allowance to Postmaster of 16 *s.* per week.

§ Compensation for loss of Private Box and Bag Rents, 13 *l.* a year to present Postmaster only.
‖ Compensation for loss of Private Box and Bag Rents, 20 *l.* a year to present Postmaster only.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	30,252	2,917	27,539	500	39,883	2,856	152,516	- -	7,131	–	2,337	1,491
ersham - - - - -	100	8	39	–	–	9	427	- -	50	–	22	–
ace Houses - - - - -	*146	15	145	–	–	6	478	- -	75	–	8	–
rry Hill - - - - -	100	22	184	–	–	5	585	- -	75	–	9	–
int - - - - - -	100	21	238	–	–	14	800	- -	60	–	7	–
lkingham - - - - -	60	7	57	–	–	5	252	- -	–	–	5	–
lkestone - - - - -	221	6	118	3	226	12	722	- -	90	–	3	50
ome - - - - - -	120	6	67	1	60	12	469	- -	40	–	26	–
insborough - - - - -	97	10	73	–	–	9	429	- -	80	–	25	–
teshead - - - - -	200	12	75	3	229	16	922	- -	–	–	4	110
astonbury - - - - -	70	4	46	–	–	6	218	- -	20	–	10	–
loucester - - - - -	‡440	28	347	20	1,607	46	2,264	- -	–	–	5	100
odalming - - - - -	§138	9	48	–	–	9	401	- -	60	–	23	–
oole - - - - - -	106	10	88	–	‖22	1	160	- -	50	–	14	–
osport - - - - - -	160	4	32	2	169	7	300	- -	20	–	20	–
rantham - - - - -	201	38	254	2	156	14	943	- -	55	–	10	–
ravesend - - - - -	200	9	71	3	207	15	851	- -	–	–	28	–
rimsby - - - - -	210	15	113	4	262	15	833	- -	–	–	2	–
Carried forward - - -	32,921	3,141	29,534	538	42,821	3,057	163,570	- -	7,806	–	2,558	1,751

* Compensation for loss of Private Box and Bag Rents, 16 *l.* a year to present Postmaster only.
† Including 8 *l.* for office expenses at Shorncliffe Camp.
‡ Including 100 *l.* in lieu of Stamp Poundage to present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–		– –	6,517	267,666
–	–	– –	– –	638
–	–	– –	– –	852
–	–	– –	– –	953
–	–	– –	– –	1,205
–	–	– –	– –	374
–	–	– –	†39	1,469
–	–	– –	37	819
–	–	– –	– –	784
–	–	– –	53	1,593
–	–	– –	– –	364
–	–	– –	248	5,011
–	–	– –	– –	670
–	–	– –	– –	440
–	–	– –	40	741
–	–	– –	104	1,723
–	–	– –	90	1,447
–	–	– –	58	1,478
–		– –	7,266	288,227

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Faversham -	2 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	Extra Allowances - -	- -	- -	3 *s.* per week.
	7 Rural Post Messengers -	- -	- -	278 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 48 *l.* per year.			
Folkestone -	2 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	(The first clerk rises to 36 *s.*)			
	Half-wages of one clerk on Telegraph Establishment.	22 *s.* per week	1 *s.*	27 *s.*
	1 Clerk, fixed wages (half to Telegraphs) -		- -	9 *s.* per week.
	1 Sorter and Stamper -	17 *s.* per week	1 *s.*	21 *s.*
	4 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries (one of these from 1 July to 31 October only)			7 *s.* per week.
	Extra Allowances - -	- -	- -	41 *s.* 6*d.* p' wk.
	Ditto (from 1 July to 31 October) -		- -	4 *s.* per week.
	5 Rural Post Messengers -	- -	- -	159 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 154 *l.* p' year.			
Frome - -	1 Clerk - - - -	18 *s.* per week	1 *s.*	30 *s.*
	4 Letter Carriers - -	- -	- -	14 *s.* per week.
	Extra allowances - -	- -	- -	5 *s.* per week.
	8 Rural Post Messengers -	- -	- -	302 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 9 *l.* p' year.			
Gateshead -	3 Clerks - - - -	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 30 *s.*
	(First Clerk to 35 *s.*)			
	7 Letter Carriers - -	18 *s.* per week	1 *s.*	21 *s.*
	6 Auxiliaries - - -	- -	- -	9 *s.* per week.
	Extra allowances - -	- -	- -	*39 *s.* 6 *d.* p' wk.
	3 Rural Post Messengers -	- -	- -	†222 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 78 *l.* p' year.			
	* Including allowance to Postmaster of 14 *s.* a week for Boy Sorter.			
	† Including allowance to Postmaster of 19 *s.* a week.			
Gloucester -	1 First Class Clerk - -	160 *l.* per year	8 *l.*	200 *l.*
	4 Second ditto - - -	100 *l.* per year	5 *l.*	130 *l.*
	5 Sorting Clerks (1st section)	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	9 - ditto - (2nd section)	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	18 Letter Carriers, &c. - -	16 *s.* per week	1 *s.*	20 *s.*
	1 Supplementary - -	- -	- -	12 *s.* per week.
	3 Auxiliary - - -	- -	- -	7 *s.* per week.
	2 ditto - - - -	- -	- -	6 *s.* per week.
	Extra allowances - -	- -	- -	26 *s.* 6 *d.* week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 22 *l.* per year.			
	22 Rural Post Messengers - - - -		- -	569 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 356 *l.* p' year.			
Gosport - -	2 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	3 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	7 *s.* per week.
	1 ditto - - - -	- -	- -	6 *s.* per week.
	Extra allowances - -	- -	- -	5 *s.* per week.
	2 Rural Post Messengers	- -	- -	87 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 *l.* p' year.			
Grantham -	2 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	4 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
	Extra allowances - -	- -	- -	3 *s.* 6 *d.* p' wk.
	10 Rural Post Messengers -	- -	- -	512 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 213 *l.* p' year.			
Gravesend -	3 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	(The First Clerk rises to 36 *s.*)			
	6 Letter Carriers, &c. - -	16 *s.* per week	1 *s.*	20 *s.*
	1 River Letter Carrier -	-	- -	18 *s.* per week.
	1 Railway Messenger - -	- -	- -	20 *s.* per week.
	1 Auxiliary - - -	- -	- -	10 *s.* per week.
	1 ditto - - - -	- -	- -	6 *s.* per week.
	Extra allowances - -	- -	- -	17 *s.* per week.
	5 Rural Post Messengers -	- -	- -	232 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 150 *l.* p' year.			
Grimsby - -	1 Clerk - - - -	90 *l.* per year	4 *l.*	110 *l.*
	3 Clerks - - - -	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	(Half the cost of one Clerk to Telegraph Account.)			
	6 Letter Carriers - -	17 *s.* per week	1 *s.*	21 *s.* per week.
	1 Auxiliary - - -	- -	- -	14 *s.* per week.
	4 ditto - - - -	- -	- -	9 *s.* per week.
	1 ditto - - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	12 *s.* 6 *d.* p'week.
	3 Rural Post Messengers -	- -	- -	114 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 266 *l.* p'year.			

§ Compensation for loss of Private Box and Bag Rents to present holder only, 23 *l.* a year.
‖ Half wages of Clerk on Telegraph Establishment, scale 14 *s.* by 1 *s.* to 21 *s.*

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	32,921	3,141	29,534	538	42,821	3,057	163,570	- -	7,806	–	2,558	1,751
Guernsey - - - -	140	3	40	2	151	18	664	- -	30	–	1	–
Guildford - - - -	185	19	188	2	116	14	674	- -	100	–	7	–
Guisborough - - - -	50	3	16	–	–	1	172	- -	35	–	9	–
Halesworth - - - -	60	6	42	–	–	7	243	- -	20	–	10	–
Halifax - - - - -	355	27	195	8	588	27	1,524	- -	–	–	8	60
Halstead - - - -	90	13	141	–	–	6	245	- -	40	–	15	–
Harleston - - - -	70	8	42	–	–	8	337	- -	20	–	10	–
Harlow - - - - -	70	7	51	–	–	7	395	- -	25	–	9	–
Harrogate - - - -	120	4	23	–	–	10	441	- -	40	–	43	105
Harrow - - - - -	100	4	52	–	–	11	528	- -	30	–	16	–
Hartlepool - - - -	107	–	–	–	–	2	141	- -	75	–	–	–
Harwich - - - -	*101	5	50	–	–	3	179	- -	30	–	11	–
Hastings - - - -	360	14	193	10	589	27	1,300	- -	†35	–	10	75
Hatfield - - - -	60	1	11	–	–	4	246	- -	15	–	5	–
Havant - - - - -	60	3	19	–	–	4	166	- -	25	–	10	–
Haverfordwest - - -	160	30	264	2	117	13	825	- -	–	–	4	–
Carried forward - -	35,009	3,288	30,861	562	44,382	3,219	171,650	- -	8,326	–	2,726	1,991

* Including 6 *l.* compensation for loss of Private Box and Bag Rents, to present Postmaster only.
† Allowance to Sub-Postmaster of St. Leonard's for assistance.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Rent, Rate, Insurance, and Tax.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	– –	7,266	288,227
–	–	– –	90	1,116
–	–	– –	51	1,321
–	–	– –	– –	282
–	–	–	– –	375
–	–	– –	80	2,810
–	–	– –	– –	531
–	–	– –	– –	479
–	–	– –	– –	550
–	–	– –	– –	772
–	–	– –	– –	726
–	–	– –	50	373
–	–	– –	– –	371
–	–	– –	‡115	2,677
–	–	– –	– –	337
–	–	– –	– –	280
–	–	– –	50	1,420
–	–	– –	7,702	302,647

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Guernsey –	1 Clerk – – – –	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	33 *s.* 35 *s.*
	1 Clerk – – – –	20 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers – –	14 *s.* per week	1 *s.*	16 *s.*
	1 ditto – – – –	– –	– –	10 *s.* per week.
	5 Auxiliaries – – –	– –	– –	8 *s.* per week.
	1 ditto – – – –	– –	– –	7 *s.* per week.
	Extra allowances – –	– –	– –	*22 *s.* per week.
	8 Rural Post Messengers –	– –	– –	291 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 40 *l.* p' year.			
	* Including allowance to Postmaster of 15 *s.* a week for delivery, &c.			
Guildford –	2 Clerks – – – –	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	(The first Clerk rises to 33 *s.*)			
	5 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	18 *s.*
	3 Auxiliaries – – –	– –	– –	7 *s.* per week.
	Extra allowances – –	– –	– –	5 *s.* per week.
	6 Rural Post Messengers –	– –	– –	203 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 168 *l.* p' year.			
Halifax – –	1 Clerk – – – –	95 *l.* per year	5 *l.*	120 *l.*
	2 ditto – – – –	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	5 Sorting Clerks – –	20 *s.* per week	1 *s.*	25 *s.*
	(Two of these to retain their old rate of increment, 1 *s.* 6 *d.*)			
	(£.20 a year of one Sorting Clerk's wages charged to Telegraph Account.)			
	14 Letter Carriers, &c. – –	18 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary – – –	– –	– –	12 *s.* per week.
	5 Auxiliaries – – –	– –	– –	8 *s.* per week.
	Extra allowances – –	– –	– –	17 *s.* 9 *d.* p' wk.
	7 Rural Post Messengers –	– –	– –	276 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 329 *l.* p' year			
Harrogate –	5 Letter Carriers – –	14 *s.* per week	1 *s.*	18 *s.*
	1 Letter Carrier for 6 months	– –	– –	14 *s.* per week.
	1 – – ditto – – –	– –	– –	12 *s.* per week.
	1 – – ditto – – –	– –	– –	8 *s.* per week.
	1 – – ditto – – –	– –	– –	7 *s.* per week.
	Extra allowances – –	– –	– –	6 *s.* per week.
	1 Rural Post Messenger –	– –	– –	73 *l.* per year.
	Weekly allowance to Sub-Postmasters and others for delivery, &c. 16 *l.* p' year.			
Harrow – –	7 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries – – –	– –	– –	7 *s.* per week.
	Extra allowances – –	– –	– –	4 *s.* per week.
	Weekly allowances to Sub-Postmasters, and others for delivery, &c., 44 *l.* p' year.			
(Sub-Office): Sudbury –	2 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
Hastings – –	1 Clerk – – – –	110 *l.* per year	5 *l.*	130 *l.*
	1 ditto – – – –	80 *l.* per year	4 *l.*	100 *l.*
	4 Sorting Clerks – –	20 *s.* per week	1 *s.*	24 *s.* (thence by 1 *s.* 6 *d.* to 33 *s.*
	(The first clerk rising to 35 *s.* per week.)			
	(Half wages of fourth Sorting Clerk charged to Telegraphs.)			
	14 Letter Carriers, &c. – –	16 *s.* per week	1 *s.*	20 *s.*
	5 Auxiliaries – – –	– –	– –	12 *s.* per week.
	2 – ditto – – –	– –	– –	6 *s.* per week.
	Extra allowances – –	– –	– –	16 *s.* 6 *d.* p' week.
	6 Rural Post Messengers –	– –	– –	203 *l.* per year.
	Weekly allowance to Sub-Postmasters & others for delivery, &c., 186 *l.* p' year.			
(Branch Office): St. Leonard's –	1 Clerk – – – –	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	3 Clerks – – – –	16 *s.* per week	1 *s.*	20 *s.*
	(Half the cost of these 4 Clerks charged to Telegraphs.)			
Hatfield – –	1 Letter Carrier – –	14 *s.* per week	6 *d.*	16 *s.*
	Extra allowances – –	– –	– –	28 *s.* 6 *d.* p'wk.
	3 Rural Post Messengers –	– –	– –	120 *l.* per year.
	Weekly allowance to Sub-Postmasters and others for delivery, &c., 13 *l.* p' year.			
Haverfordwest –	2 Clerks – – – –	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	24 *s.* 30 *s.*
	(One rising to 33 *s.*)			
	3 Letter Carriers – –	14 *s.* per week	1 *s.*	18 *s.*
	Extra allowances – –	– –	– –	16 *s.* 6 *d.* p' wk.
	10 Rural Post Messengers –	– –	– –	431 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 221 *l.* p' year.			

‡ Including 25 *l.* allowances to Sub-Postmaster of St. Leonard's for office expenses.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	35,009	3,288	30,861	562	44,382	3,219	171,659	- -	8,326	–	2,726	1,991
Hawkhurst	230	62	720	2	148	31	2,086	- -	35	–	2	–
Hayle	*76	6	76	–	–	4	234	- -	45	–	10	–
Hayward's Heath	70	7	†148	–	–	6	409	- -	26	–	8	–
Helston	90	12	131	–	–	12	387	- -	30	–	10	–
Hemel Hempstead	80	8	53	–	–	7	372	- -	35	–	15	–
Henley-on-Thames	80	7	50	–	–	13	591	- -	60	–	20	–
Hereford	271	42	371	7	518	33	1,903	- -	–	–	13	50
Hertford	120	11	87	–	–	8	400	- -	80	–	1	–
Hexham	‡135	20	160	–	–	11	635	- -	40	–	19	–
Higham Ferrers	50	3	25	–	–	6	232	- -	–	–	3	–
High Wycombe	100	4	23	–	–	8	341	- -	80	–	20	–
Hinckley	100	11	91	–	–	10	435	- -	40	–	13	–
Hitchin	90	5	41	–	–	8	303	- -	60	–	16	–
Hoddesdon	65	2	20	–	–	4	174	- -	15	–	7	–
Holbeach	55	2	11	–	–	5	173	- -	20	–	8	–
Holsworthy	55	11	148	–	–	5	342	- -	10	–	6	–
Holyhead	85	11	73	–	–	10	421	- -	70	–	10	–
Holywell	130	14	114	–	–	8	376	- -	50	–	10	–
Honiton	80	14	67	–	–	8	384	- -	35	–	12	–
Horncastle	§141	7	41	–	–	14	589	- -	50	–	20	–
Horndean	50	1	11	–	–	5	178	- -	5	–	4	–
Horsham	122	17	120	–	–	16	879	- -	75	–	22	–
Hounslow	150	8	72	–	–	17	858	- -	90	–	18	–
Howden	70	8	38	–	–	7	354	- -	30	–	9	–
Huddersfield	400	42	386	11	805	31	2,751	- -	–	–	11	–
Hull	‖630	71	565	25	2,175	71	4,140	- -	–	–	32	304
Hungerford	100	19	155	–	–	12	615	- -	60	–	13	–
Carried forward	38,634	3,713	34,658	607	48,028	3,589	192,212	- -	9,367	–	3,058	2,345

* Including 6 *l.* compensation for loss of Private Box and Bag Rents to present Postmaster only.
† Including 6 *l.* compensation to Cuckfield Sub-Office for loss of Private Box and Bag Rents.
‡ Including 25 *l.* compensation for loss of Private Box and Bag Rents to present Postmaster only.

OST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. ter, re, rance, nd hes.	7. Fuel and Light.	8. ationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	– –	7,702	302,647
–	–	– –	80	3,301
–	–	– –	– –	441
–	–	– –	– –	661
–	–	– –	– –	648
–	–	– –	– –	555
–	–	– –	– –	801
–	–	– –	51	3,177
–	–	– –	45	733
–	–	– –	– –	989
–	–	– –	– –	310
–	–	– –	– –	564
–	–	– –	– –	679
–	–	– –	– –	510
–	–	– –	– –	281
–	–	– –	– –	267
–	–	– –	– –	561
–	–	– –	– –	659
–	–	– –	– –	680
–	–	– –	– –	578
–	–	– –	– –	841
–	–	– –	– –	248
–	–	– –	35	1,253
–	–	– –	– –	1,188
–	–	– –	– –	501
–	–	– –	¶96	4,449
–	–	– –	203	8,049
–	–	– –	– –	943
–	–	– –	8,212	336,514

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Hawkhurst -	1 Clerk - - - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	1 ditto - - - -	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers - -	- -	- -	11 *s.* per week.
	2 - ditto - - -	- -	- -	10 *s.* per week.
	7 - ditto - - -	- -	- -	9 *s.* per week.
	Extra allowance - -	- -	- -	1 *s.* 6 *d.* p'week.
	20 Rural Post Messengers -	- -	- -	803 *l.* per year.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 1,006 *l.* p'year.			
Henley-on-Thames	1 Letter Carrier - -	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	10 *s.* per week.
	Extra allowances - -	- -	- -	6 *s.* 6 *d.* p'week
	11 Rural Post Messengers -	- -	- -	417 *l.* per year
	Weekly allowances to Sub-Postmasters and others for delivery, &c., 70 *l.* p'year.			
Hereford - -	1 Clerk - - - -	90 *l.* per year	4 *l.*	110 *l.*
	3 Sorting Clerks, Upper Section	26 *s.* per week	1 *s.*	33 *s.*
	3 - ditto, Lower ditto	18 *s.* per week	1 *s.*	25 *s.*
	8 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra allowances - -	- -	- -	47 *s.* 6 *d.* p'wk.
	4 Auxiliaries - - -	- -	- -	7 *s.* per week.
	21 Rural Post Messengers -	- -	- -	837 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 474 *l.* p' year.			
Hertford - -	3 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary ditto - -	- -	- -	9 *s.* per week.
	Extra allowance - -	- -	- -	2 *s.* per week.
	4 Rural Post Messengers -	- -	- -	164 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c. 80 *l.* p' year.			
High Wycombe	2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary - - -	- -	- -	9 *s.* per week.
	Extra allowances - -	- -	- -	7 *s.* 6 *d.* p' wk.
	5 Rural Post Messengers -	- -	- -	198 *l.* a year.
Hitchin - -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary - -	- -	- -	17 *s.* 6 *d.* a wk.
	1 ditto - - - -	- -	- -	9 *s.* a week.
	Extra allowances - -	- -	- -	3 *s.* a week.
	4 Rural Post Messengers -	- -	- -	138 *l.* a year.
	Weekly allowances to Sub-Postmasters and others for delivery, &c., 8 *l.* p' year.			
Hoddesdon -	2 Letter Carriers - -	12 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary - - -	- -	- -	12 *s.* a week.
	1 Rural Post Messenger -	- -	- -	45 *l.* a year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 25 *l.* p' year.			
Horsham - -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary - - -	- -	- -	9 *s.* per week.
	1 ditto - - - -	- -	- -	7 *s.* per week.
	2 ditto - - - -	- -	- -	6 *s.* 6 *d.* p'wk.
	Extra allowances - -	- -	- -	12 *s.* 6 *d.* p'wk.
	10 Rural Post Messengers -	- -	- -	411 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 260 *l.* p'year.			
Hounslow - -	9 Letter Carriers - -	16 *s.* per week.	1 *s.*	20 *s.*
	Extra allowances - -	- -	- -	6 *s.* per week.
	8 Rural Post Messengers -	- -	- -	366 *l.* a year.
	Weekly allowances to Sub-Postmasters and others for delivery, &c., 30 *l.* p' year.			
Huddersfield -	1 Clerk - - - -	120 *l.* per year	5 *l.*	150 *l.*
	2 ditto - - - -	90 *l.* per year	4 *l.*	110 *l.*
	2 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	5 - ditto - 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	28 Letter Carriers, &c. - -	18 *s.* per week	1 *s.*	21 *s.*
	Extra allowances - -	- -	- -	23 *s.* per week.
	Allowance for cleaning office	- -	- -	6 *s.* per week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 15 *l.* a year.			
	2 Rural Post Messengers -	- -	- -	120 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 945 *l.* p' year.			
Hull - -	1 Clerk - - - -	180 *l.* per year	10 *l.*	230 *l.*
	2 Clerks - - - -	120 *l.* per year	5 *l.*	150 *l.*
	4 ditto - - - -	90 *l.* per year	4 *l.*	120 *l.*
	6 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	11 - ditto - 2nd ditto	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
	1 Inspector of Letter Carriers	80 *l.* a year	4 *l.*	120 *l.*
	36 Letter Carriers - -	18 *s.* per week	1 *s.*	23 *s.*
	(Rising after ten years' service to 25 *s.*)			
	14 Auxiliary - - -	- -	- -	10 *s.* per week.
	1 ditto - - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	84 *s.* 6 *d.* p' wk.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 31 *l.* a year.			
	19 Rural Post Messengers -	- -	- -	928 *l.* p' year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 624 *l.* p' yr.			

§ Including 21 *l.* compensation for loss of Private Box and Bag Rents to present Postmaster only.
‖ Including 180 *l.* compensation for loss of Stamp Poundage.
¶ Including 1 *l.* office expenses for the Golcar Station Master.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Re o Pren Lea to t Dep me
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£
Brought forward - - -	38,634	3,713	34,658	607	48,028	3,589	192,212	—	9,367	–	3,058	2,3
Huntingdon - - - -	105	16	147	1	57	11	602	- -	50	–	16	
Hurstpierpoint - - -	80	17	172	–	–	10	554	- -	40	–	11	
Hythe, Kent - - - -	70	7	53	–	–	6	271	- -	30	–	15	
Ilford - - - -	60	2	11	–	–	6	306	- -	25	–	6	
Ilfracombe - - - -	100	3	14	–	–	5	211	- -	59	–	22	
Ilkley - - - - -	90	–	–	–	–	4	124	- -	40	–	19	
Ilminster - - - -	90	11	154	–	–	7	350	- -	35	–	13	
Ingatestone - - - -	70	4	23	–	–	4	152	- -	15	–	5	
Ipswich - - - -	413	40	334	11	917	40	1,938	- -	–	–	14	
Isle of Man - - - -	209	28	286	1	77	18	1,100	- -	37	–	8	
Isleworth - - - -	70	2	20	–	–	9	455	- -	30	–	8	
Ivybridge - - - -	80	8	79	–	–	7	444	- -	40	–	9	
Jarrow - - - - -	110	–	–	–	–	4	148	- -	75	–	13	
Jersey - - - - -	*400	9	59	4	313	26	958	- -	52	–	2	
Keighley - - - -	†120	6	37	–	–	9	381	- -	65	–	29	
Kelvedon - - - -	70	7	85	–	–	7	301	- -	20	–	5	
Kendal - - - - -	185	13	153	2	114	17	850	- -	47	–	1	
Kenilworth - - - -	‡74	–	–	–	–	6	256	- -	25	–	9	
Keswick - - - -	75	7	26	–	–	8	332	- -	40	–	15	
Kettering - - - -	100	7	66	–	–	10	447	- -	35	–	19	
Kidderminster - - - -	120	7	68	2	135	14	482	- -	40	–	33	
Kidwelly - - - -	35	6	30	–	–	5	228	- -	15	–	3	
Kingsbridge - - - -	80	15	160	–	–	7	450	- -	35	–	15	
Kingston-on-Thames - -	285	15	228	4	243	33	1,748	- -	60	–	5	
Kington - - - -	60	6	44	–	–	6	274	- -	20	–	9	
Knaresborough - - -	70	2	10	–	–	6	194	- -	35	–	12	
Knutsford - - - -	80	7	36	–	–	5	344	- -	35	–	11	
Carried forward - - -	41,935	3,958	36,953	632	49,884	3,879	206,112	- -	10,367	–	3,385	2,405

* To present Postmaster only.
† Including 15 *l.* compensation for loss of Private Box and Bag Rents to present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire, Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	– –	8,212	336,514
–	–	– –	38	1,015
–	–	– –	– –	857
–	–	– –	– –	439
–	–	– –	– –	408
–	–	– –	– –	406
–	–	– –	– –	273
–	–	– –	– –	642
–	–	– –	– –	265
–	–	– –	55	3,731
–	–	– –	73	1,790
–	–	– –	– –	583
–	–	– –	– –	652
–	–	– –	– –	346
–	–	– –	100	1,884
–	–	– –	– –	632
–	–	– –	– –	481
–	–	– –	55	1,405
–	–	– –	– –	364
–	–	– –	– –	488
–	–	– –	– –	667
–	–	– –	29	907
–	–	– –	– –	311
–	–	– –	– –	740
–	–	– –	130	2,699
–	–	– –	– –	407
–	–	– –	– –	321
–	–	– –	– –	506
–	–	– –	8,692	359,733

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Huntingdon	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	1 Auxiliary Letter Carrier	– –	– –	15 *s.*
	1 ditto – ditto	– –	– –	10 *s.*
	Extra allowances	– –	– –	18 *s.*
	9 Rural Post Messengers	– –	– –	364 *l.*
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 120 *l.*			
Ilford	6 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.* per week.
	Extra allowances	– –	– –	9 *s.* 6 *d.* p' week.
	Weekly allowances to Sub-Postmasters and others for delivery, &c., 5 *l.* p' year.			
Ipswich	1 Clerk	120 *l.* per year	5 *l.*	150 *l.*
	2 ditto	90 *l.* per year	4 *l.*	110 *l.*
	(One Clerk to rise to 112 *l.*)			
	3 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	5 – ditto – 2nd ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 Stamper	– –	– –	16 *s.* per week.
	1 Stamper for night duty	– –	– –	10 *s.*
	11 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	2 Bag Collectors	– –	– –	15 *s.* per week.
	9 Auxiliaries	– –	– –	9 *s.* per week.
	16 Rural Post Messengers	– –	– –	674 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 361 *l.* p'yr.			
Isle of Man	1 Clerk	25 *s.* per week	1 *s.* 6 *d.*	32 *s.* 6 *d.* p'wk.
	1 Sorter	16 *s.* per week	6 *d.*	20 *s.*
	8 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	– –	– –	7 *s.* per week.
	1 ditto, at 8 *s.* a week, from 1 June to 1 October.			
	7 Rural Post Messengers	– –	– –	261 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 410 *l.* p'yr.			
Isleworth	6 Letter Carriers	16 *s.* per week	1 *s.*	21 *s.*
	3 Auxiliaries	– –	– –	14 *s.* a week.
Jersey	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
	3 Clerks	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
	5 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
	1 Stamper	– –	– –	18 *s.* per week
	4 Auxiliaries	– –	– –	12 *s.* per week
	4 ditto	– –	– –	9 *s.* per week.
	Extra allowances	– –	– –	3 *s.* per week.
	12 Rural Post Messengers	– –	– –	422 *l.* per year
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 *l.* p' year.			
Keighley	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	– –	– –	12 *s.* per week.
	2 ditto	– –	– –	8 *s.* per week.
	4 Rural Post Messengers	– –	– –	163 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 51 *l.* p'year.			
Kendal	2 Clerks	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
	2 Letter Carriers	18 *s.* per week	1 *s.*	20 *s.*
	3 Auxiliaries	– –	– –	9 *s.* per week.
	Extra allowances	– –	– –	15 *s.* per week, and 2 *l.* a year.
	12 Rural Post Messengers	– –	– –	472 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 170 *l.* p' year.			
Kenilworth	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	Extra allowances	– –	– –	13 *s.* 6 *d.* p'week.
	4 Rural Post Messengers	– –	– –	133 *l.* per year.
Kidderminster	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	5 Auxiliaries	– –	– –	7 *s.* per week.
	Extra allowances	– –	– –	10 *s.* 6 *d.* p'week.
	6 Rural Post Messengers	– –	– –	225 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 34 *l.* p' yr.			
Kingston-on-Thames.	4 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	18 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary	– –	– –	12 *s.* per week.
	1 ditto	– –	– –	7 *s.* per week.
	Extra allowances	– –	– –	22 *s.* 6 *d.* p' week.
	10 Rural Post Messengers	– –	– –	373 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 159 *l.* p' year.			
(Sub Offices):				
East Moulsey	2 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
Hampton Court	1 ditto	16 *s.* per week	6 *d.*	20 *s.*

‡ Including 14 *l.* compensation for Private Box and Bag Rents to the present Postmaster only.

POST OFFICE.—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters, and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	41,935	3,958	36,953	632	49,884	3,879	206,112	- -	10,367	–	3,385	2,405
Lancaster - - - -	*250	21	217	3	233	15	972	- -	–	–	7	–
Launceston - - - -	†98	9	105	–	–	10	435	- -	35	–	11	–
Leamington - - - -	343	13	126	7	412	21	926	- -	–	–	13	–
Leatherhead - - - -	60	4	30	–	–	4	165	- -	25	–	11	–
Ledbury - - - -	80	11	83	–	–	12	496	- -	40	–	13	–
Leeds - - - - -	‡607	87	893	42	3,424	138	8,043	- -	–	–	15	46
Leicester § - - - -	275	57	407	26	2,151	57	3,303	- -	–	–	180	–
Leighton Buzzard - - -	80	7	52	–	–	10	363	- -	35	–	15	–
Leominster - - - -	108	18	223	–	–	18	806	- -	50	–	21	–
Lewes - - - - -	188	25	197	2	105	8	769	- -	37	–	6	–
Carried forward - - -	44,024	4,210	39,286	712	56,209	4,172	222,390	- -	10,589	–	3,677	2,451

* Including 50*l.* compensation for loss of Stamp Poundage to the present Postmaster only.

† Including 18 *l.*, compensation for Private Box and Bag Rents to the present Postmaster only.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Lancaster -	1 Clerk - - - -	90 *l.* per year	4 *l.*	110 *l.*
–	–	– –	8,692	359,733		2 Ditto - - - -	20 *s.* per week	1 *s.*	25 *s.*
						(One rising to 35 *s.*)	thence by	1 *s.* 6 *d.*	33 *s.*
						(Quarter wages of 1 Clerk charged to Telegraph Account.)			
						2 Sorters - - - -	18 *s.* per week	1 *s.*	22 *s.*
						4 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
–	–	– –	76	1,755		1 Auxiliary - - -	- -	- -	18 *s.* per week.
						Extra allowances - -	- -	- -	37 *s.* 4 *d.* p'wk.
						8 Rural Post Messengers -	- -	- -	329 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 212 *l.* p' yr.			
					Leamington -	1 Clerk - - - -	110 *l.* per year	5 *l.*	140 *l.*
						1 ditto - - - -	90 *l.* per year	4 *l.*	110 *l.*
–	–	– –	– –	684		3 Sorting Clerks - -	18 *s.* per week	1 *s.*	25 *s.*
							thence by	1 *s.* 6 *d.*	33 *s.*
						1 Sorting Clerk, at 18 *s.* a week, for months of December, January, February, and March annually.			
						11 Letter Carriers, &c. - -	16 *s.* per week	6 *d.*	20 *s.*
						4 Auxiliaries - - -	- -	- -	8 *s.* per week.
						1 Auxiliary - - -	- -	- -	10 *s.* per week.
						Extra allowances - -	- -	- -	12 *s.* per week.
						Medical Officer, 8 *s.* 6 *d.* a man, 9 *l.* a year.			
–	–	– –	80	1,900		5 Rural Post Messengers -	- -	- -	195 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 60 *l.* p' yr.			
					Leatherhead -	2 Letter Carriers - -	14 *s.* per week	1 *s.*	16 *s.*
					Leeds - -	1 Chief Clerk - - -	220 *l.* per year	10 *l.*	300 *l.*
						4 First Class Clerks - -	140 *l.* per year	7 *l.* 10 *s.*	180 *l.*
						4 Second ditto - - -	100 *l.* per year	5 *l.*	130 *l.*
–	–	– –	– –	291		12 Sorting Clerks, 1st Section	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						16 ditto, 2nd Section - -	20 *s.* per week	1 *s.*	27 *s.*
						3 Boy Clerks - - -	12 *s.* per week	1 *s.*	14 *s.*
						1 Boy Clerk - - -	- -	- -	12 *s.* per week.
						Wages of 1 Clerk (Chapel-town Road Branch Office).	22 *s.* per week	1 *s.*	27 *s.*
						(Belonging to Telegraph Establishment, but cost charged to Postal.)			
–	–	– –	– –	712		(One-quarter cost of the wages of one clerk on the Telegraph Establishment of the Market Street Branch Office, viz., 22 *s.* a week by 1 *s.* to 27 *s.*, charged to Postal.)			
						1 Inspector of Letter Carriers	110 *l.* per year	5 *l.*	140 *l.*
						1 Assistant ditto - -	25 *s.* per week	1 *s.*	30 *s.*
						58 Letter Carriers, &c. - -	18 *s.* per week	1 *s.*	23 *s.*; after 10 yrs.'service, 25 *s.*
						2 - ditto - - -	- -	- -	18 *s.* per week.
–	–	– –	430	13,458		6 Auxiliary Sorters - -	- -	- -	10 *s.* 6 *d.* p' wk.
						32 Auxiliary Letter Carriers -	- -	- -	12 *s.* per week.
						14 Auxiliaries - - -	- -	- -	8 *s.* per week.
						4 ditto - - - -	- -	- -	10 *s.* 6 *d.* p' wk.
						1 Mail Porter - - -	- -	- -	8 *s.* per week.
						Extra allowances - -	- -	- -	112 *s.* per week.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		- -	43 *l.* per year.
–	–	– –	250	6,566		19 Rural Post Messengers	- -	- -	753 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,747 *l.* p' yr.			
					Leicester - -	1 First Class Clerk - -	160 *l.* per year	8 *l.*	200 *l.*
						6 Second ditto - - -	100 *l.* per year	5 *l.*	140 *l.*
						8 Sorting ditto, 1st Section -	27 *s.* 6 *d.* p'wk.	1 *s.* 6 *d.*	35 *s.*
						10 ditto, 2nd Section - -	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						23 Letter Carriers - -	18 *s.* per week	1 *s.*	23 *s.*
						(After 10 years' good service to 25 *s.*)			
–	–	– –	– –	545		20 ditto (auxiliary) - -	- -	- -	9 *s.* per week.
						Extra allowances - -	- -	- -	83 *s.* 6 *d.* p'wk.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		- -	31 *l.* per year.
						14 Rural Post Messengers -	- -	- -	620 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 683 *l.* per year.			
					Leighton Buzzard	2 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary - - -	- -	- -	7 *s.* per week.
–	–	– –	– –	1,208		1 ditto - - - -	- -	- -	6 *s.* per week.
						Extra allowances - -	- -	- -	1 *s.* per week.
						6 Rural Post Messengers -	- -	- -	208 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 21 *l.* per year.			
					Lewes - -	2 Clerks - - - -	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
							(One to rise to 33 *s.*)		
–	–	– –	64	1,366		3 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowances - -	- -	- -	32 *s.* per week.
						5 Rural Post Messengers -	- -	- -	263 *l.* per year.
–	–	– –	9,592	388,218		Weekly allowances to Sub-Postmasters & others for delivery, &c., 281 *l.* p'year.			

‡ Including 157 *l.* compensation for loss of Stamp Poundage to present Postmaster only.

§ The Postmaster is also in the receipt of 230 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.)

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	44,024	4,210	39,286	712	56,209	4,172	222,390	- -	10,589	–	3,677	2,451
Lichfield - - - -	100	6	33	2	107	11	537	- -	–	–	29	–
Lincoln - - - - -	267	40	294	8	611	29	1,858	- -	–	–	8	–
Liskeard - - - - -	100	14	140	–	–	7	402	- -	50	–	17	–
Littlehampton - - -	50	2	10	–	–	3	141	- -	15	–	9	–
Liverpool - - - -	800	70	833	144	15,880	343	21,070	- -	–	–	37	273
Llandyssil - - - -	50	10	100	–	–	8	336	- -	30	–	6	–
Carried forward - -	45,391	4,352	40,696	866	72,807	4,573	246,734	- -	10,684	–	3,783	2,724

* Allowance to Sub-Postmasters of Aigburth S. O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	9,592	388,218	Lichfield	2 Clerks	18 *s.* per week	1 *s.*	33 *s.*
						3 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	– –	– –	7 *s.*
						Extra allowance	– –	– –	5 *s.* per week.
						7 Rural Post Messengers	– –	– –	289 *l.* per year.
–	–	– –	– –	806		Weekly allowances to Sub-Postmasters & others for delivery, &c., 74 *l.* p' year.			
					Lincoln	1 Clerk	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto	90 *l.* per year	4 *l.*	110 *l.*
						5 ditto, sorting	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	24 *s.* 33 *s.*
						11 Letter Carriers	17 *s.* per week	1 *s.*	21 *s.*
						2 Auxiliaries	– –	– –	8 *s.* a week each.
						Extra allowances	– –	– –	7 *s.* 6 *d.* a week.
						16 Rural Post Messengers	– –	– –	881 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 305 *l.* p'year.			
–	–	– –	53	3,091	Liverpool	1 Controller	400 *l.* per year	20 *l.*	500 *l.*
						2 Sub-Controllers	300 *l.* per year	15 *l.*	360 *l.*
						1 Cashier	250 *l.* per year	10 *l.*	280 *l.*
						5 Assist. Controllers, 1st Sect.	250 *l.* per year	10 *l.*	280 *l.*
						6 ditto, 2nd Section	190 *l.* per year	10 *l.*	240 *l.*
						10 Clerks, 1st Section	150 *l.* per year	5 *l.*	180 *l.*
						20 ditto, 2nd Section	90 *l.* per year	5 *l.*	140 *l.*
						21 Sorting Clerks, 1st Section	37 *s.* per week	2 *s.*	44 *s.*
						(14 retain old scale, 90 *l.* by 5 *l.* to 180 *l.*)			
						25 ditto, 2nd Section	29 *s.* per week	2 *s.*	36 *s.*
						29 ditto, 3rd Section	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
						1 Female Clerk	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						4 Female Clerks	16 *s.* per week	1 *s.*	19 *s.*
						Allowance to five Clerks of 5 *l.* per annum each, for losses in attending to private boxes.			25 *l.* per year.
–	–	– –	– –	709		2 Counterwomen	28 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						(One-third charged to Telegraph Account.)			
						5 ditto	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						(One-third charged to Telegraph Account.)			
						5 ditto	16 *s.* per week	1 *s.*	19 *s.*
						(One-third charged to Telegraph Account.)			
						2 Inspectors, 1st Class	140 *l.* per year	7 *l.* 10 *s.*	200 *l.*
						7 ditto 2nd Class	105 *l.* per year	5 *l.*	130 *l.*
						(Two to retain old scale, 125 *l.* by 7 *l.* 10 *s.* to 180 *l.*)			
						3 Overseers	30 *s.* per week	1 *s.* 6 *d.*	38 *s.*
						207 Letter Carriers	18 *s.* per week	1 *s.*	24 *s.*; after 10 years' service, 26 *s.*
						Extra allowance to 219 Letter Carriers and Stampers, &c., 2 *s.* a week each.			
–	–	– –	– –	225		Extra allowance to Stampers, Porters, &c., 43 at 3 *s.* a week each.			
						Ditto ditto 4 at 5 *s.*			"
						16 Suburban Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
						44 Assistant ditto	16 *s.* per week	1 *s.*	18 *s.*
						12 Auxiliary ditto	– –	– –	18 *s.* per week.
						6 Auxiliary Sorters at 10 *s.* a week, or 6 *d.* an hour.			
						Allowances to 7 Sorting Letter Carriers	– –	– –	7 *s.* a wk. each.
						6 Boy Sorters	– –	– –	14 *s.* per week.
						18 Auxiliaries	– –	– –	14 *s.* per week.
						1 ditto	– –	– –	10 *s.* per week.
						6 ditto	– –	– –	9 *s.* per week.
						1 ditto	– –	– –	7 *s.* per week.
						1 Charwoman	– –	– –	18 *s.* per week.
						2 ditto	– –	– –	15 *s.* per week.
						Extra allowances	– –	– –	18 *s.* 4 *d.* p'wk.
–	–	– –	*12	38,905		3 Medical Officers, 8 *s.* 6 *d.* per annum for each member of the force under their care.			154 *l.* per year.
						6 Rural Post Messengers	– –	– –	247 *l.* per year.
						Weekly allowances to Sub-Postmasters and others for delivery, 395 *l.* per year.			
					(Sub Offices); Gateacre	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
					Huyton	2 ditto	18 *s.* per week	1 *s.*	21 *s.*
					Ranelagh Place, B. O.	1 Female Clerk in charge	90 *l.* per year	5 *l.*	120 *l.*
						1 Female Clerk	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						2 ditto	16 *s.* per week	1 *s.*	19 *s.*
						(Two-fifths of the wages of these four female clerks charged to Telegraph Account.)			
–	–	– –	– –	522	Woolton	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
–	–	– –	9,657	432,476					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	45,391	4,352	40,696	866	72,807	4,573	246,734	- -	10,684	-	3,783	2,724
Llanelly - - - - - -	176	14	134	1	(a) 103	9	595	- -	60	-	2	10
Llangollen - - - -	60	6	23	-	-	6	289	- -	25	-	11	-
Long Stratton - - - -	50	8	44	-	-	3	242	- -	10	-	5	-
Lostwithiel - - - -	50	1	5	-	-	3	140	- -	15	-	6	-
Loughborough - - -	115	15	103	-	-	14	742	- -	70	-	30	-
Louth - - - - - -	130	14	70	-	-	11	580	- -	70	-	20	-
Lowestoft - - - -	160	10	72	-	-	14	618	- -	150	-	2	-
Ludlow - - - - - -	100	7	38	-	-	10	406	- -	50	-	23	-
Luton - - - - - -	100	4	31	-	-	9	362	- -	60	-	23	-
Lutterworth - - - -	80	13	95	-	-	6	261	- -	40	-	12	-
Lydney - - - - - -	60	9	56	-	-	4	186	- -	30	-	9	-
Lyme - - - - - -	60	1	6	-	-	4	134	- -	20	-	7	-
Lymington - - - -	130	10	99	-	-	11	615	- -	100	-	2	-
Lynn - - - - - -	222	40	403	3	207	17	1,004	- -	-	-	7	-
Macclesfield - - - -	185	4	42	3	154	14	589	- -	-	-	1	-
Maidenhead - - - -	110	9	93	1	73	17	772	- -	90	-	33	-
Maidstone - - - -	325	31	339	4	352	28	1,470	- -	10	-	8	-
Maldon - - - - - -	95	15	150	-	-	7	357	- -	45	-	15	-
Malmsbury - - - -	45	5	37	-	-	5	191	- -	10	-	10	-
Malton - - - - - -	107	2	11	-	-	5	276	- -	40	-	21	-
Malvern - - - - - -	185	10	96	2	129	17	711	- -	45	-	2	-
Carried forward - - -	47,936	4,580	42,643	880	73,825	4,787	257,274	- -	11,624	-	4,032	2,734

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877-78.
£.	£.	£.	£.	£.
-	-	-	9,657	432,476
-	-	-	43	1,123
-	-	-	-	408
-	-	-	-	351
-	-	-	-	216
-	-	-	36	1,096
-	-	-	-	870
-	-	-	88	1,090
-	-	-	-	617
-	-	-	-	576
-	-	-	-	488
-	-	-	-	341
-	-	-	-	227
-	-	-	48	994
-	-	-	54	1,897
-	-	-	54	1,025
-	-	-	-	1,171
-	-	-	120	2,624
-	-	-	-	662
-	-	-	-	293
-	-	-	-	455
-	-	-	110	1,278
-	-	-	10,210	450,278

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Llanelly	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	(*a*) Including 46*l.* a year of the cost of the Telegraph Clerks' Establishment at Llanelly Docks Branch Office.			
	3 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	1 - ditto	-	-	18 *s.* per week.
	Extra allowances	-	-	15 *s.* 6 *d.* p'wk.
	5 Rural Post Messengers	-	-	211 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 159 *l.* p' year.			
Loughborough	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	-	-	8 *s.* per week.
	Extra allowances	-	-	4 *s.* per week.
	10 Rural Post Messengers	-	-	470 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 85 *l.* p' year.			
Louth	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	Extra allowances	-	-	2 *s.* per week.
	8 Rural Post Messengers	-	-	351 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 80 *l.* p' year.			
Lowestoft	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	4 Auxiliaries	-	-	7 *s.* per week.
	Extra allowances	-	-	26 *s.* per week.
	5 Rural Post Messengers	-	-	224 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, 14 *l.* per year.			
Luton	4 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	-	-	7 *s.* per week.
	Extra allowances	-	-	11 *s.* per week.
	4 Rural Post Messengers	-	-	150 *l.* per year.
Lynn	3 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	(Present Senior to 33 *s.*)			
	8 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	-	-	7 *s.* per week.
	1 ditto	-	-	6 *s.* per week.
	Extra allowances	-	-	4 *s.* 6 *d.* p'week.
	7 Rural Post Messengers	-	-	317 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 252 *l.* p' year.			
Macclesfield	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 Boy Clerk	-	-	10 *s.* 6 *d.* p' wk.
	(Half wages charged to Telegraphs.)			
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries	-	-	8 *s.* per week.
	Extra allowances	-	-	3 *s.* per week.
	7 Rural Post Messengers	-	-	248 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 *l.* p' year.			
Maidenhead	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
	6 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary	-	-	12 *s.* per week.
	2 ditto	-	-	7 *s.* per week.
	Extra allowances	-	-	1 *s.* per week.
	8 Rural Post Messengers	-	-	362 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 93 *l.* per year.			
Maidstone	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*
	1 ditto	80 *l.* per year	3 *l.*	100 *l.*
	(15 *l.* a year, cost of Clerks, charged to Telegraphs.)			
	2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	10 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	2 Station Messengers	-	-	16 *s.* per week.
	1 Auxiliary	-	-	8 *s.* per week.
	2 ditto	-	-	7 *s.* per week.
	2 ditto	-	-	6 *s.* per week.
	Extra allowances	-	-	8 *s.* per week.
	11 Rural Post Messengers	-	-	362 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 416 *l.* p' year.			
Malvern	2 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	4 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
	1 ditto	-	-	15 *s.* 6 *d.* p' wk.
	1 Auxiliary	-	-	11 *s.* per week.
	1 ditto	-	-	10 *s.* per week.
	1 ditto	-	-	8 *s.* per week.
	Extra allowances	-	-	3 *s.* per week.
	9 Rural Post Messengers	-	-	350 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 85 *l.* p'year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	47,936	4,580	42,643	880	73,825	4,787	257,274	- -	11,624	-	4,032	2,734
Manchester - - - - -	*1,378	150	†2,342	147	16,430	376	25,900	- -	-	-	49	1,566
Manningtree - - - - -	‡62	6	40	-	-	4	213	- -	25	-	8	-
Mansfield - - - - -	150	14	79	-	-	10	612	- -	65	-	24	-
March - - - - - -	85	4	52	-	-	3	175	- -	55	-	7	-
Carried forward - - -	49,611	4,754	45,156	1,027	90,255	5,180	284,174	- -	11,769	-	4,120	4,300

* Including 678 *l.* in lieu of Stamp Poundage.
† Including compe ation for loss of Private Box and Bag Rents to Sub-postmasters of Chaddarton, Middleton, and Newchurch.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	– –	10,210	450,278
–	–	– –	– –	47,665
–	–	– –	– –	348
–	–	– –	55	985
–	–	– –	– –	374
–	–	– –	10,265	499,650

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Manchester -	1 Chief Clerk - - -	400 *l.* per year	20 *l.*	500 *l.*
	1 Superintendent - - } 1 Principal Clerk - - }	300 *l.* per year	15 *l.*	350 *l.*
	1 Accountant - - } 4 Assist. Supdnts, 1st Class }	250 *l.* per year	10 *l.*	280 *l.*
	8 Ditto - ditto, 2nd „	180 *l.* per year	10 *l.*	240 *l.*
	25 Clerks - - - -	100 *l.* per year	7 *l.* 10 *s.*	170 *l.*
	22 Sorting Clerks, 1st Class	37 *s.* per week	2 *s.*	44 *s.*
	30 Ditto - ditto, 2nd „	29 *s.* per week	2 *s.*	36 *s.*
	40 Ditto - ditto, 3rd „	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
	Returned Letter Office:			
	1 Clerk - - - -	22 *s.* per week	1 *s.*	27 *s.*
	4 Clerks - - - -	16 *s.* per week	1 *s.*	21 *s.*
	1 Boy Clerk - - -	- -	- -	14 *s.* per week.
	1 Female Clerk - -	16 *s.* per week	1 *s.*	21 *s.*
	2 Clerks* - - - -	16 *s.* per week.	1 *s.*	21 *s.*
	1 Clerk* - - - -	12 *s.* per week	6 *d.*	15 *s.*
	* One-third of the salary of these three Clerks charged to Telegraphs.			
	One-half salary of 1 Telegraph Clerk.	16 *s.* por week	1 *s.*	21 *s.*
	Ditto - - ditto -	12 *s.* per week.	1 *s.*	15 *s.*
	Allowance to 7 Clerks for losses in attending to private boxes, 35 *l.* per year.			
	1 Inspector of Letter Carriers	160 *l.* per year	10 *l.*	250 *l.*
	4 Sub-Inspectors - -	120 *l.* per year	5 *l.*	150 *l.*
	232 Letter Carriers, &c. -	18 *s.* per week	1 *s.*	24 *s.*
	And after 10 years' service to 26 *s.*			
	40 Assistant Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
	5 Boys - - - -	- -	- -	14 *s.* per week.
	10 ditto - - - -	- -	- -	10 *s.* per week.
	Extra allowance to 11 City Sorters, Letter Carriers, &c.			6 *s.* p' week each.
	Ditto - - - 2 Overseers of ditto - - -			8 *s.* per week.
	Ditto - - - 10 Assistant Charge-takers, &c. -			5 *s.* per week.
	Extra allowance to 44 Charge-takers, Stampers, &c. -			3 *s.* p'week each.
	Extra allowance of 2 *s.* a week each to Letter Carriers, Stampers, &c. This is a provisional allowance for 2 years only.			
	Extra allowances of 2 *s.* a week each to 7 District Charge-takers, and to 35 Central Letter Carriers, "A." section men.			
	Extra allowances to Charge-takers for men under their control, 1 *s.* a week for each of first 5 Letter Carriers, and 6 *d.* a week for each additional man up to 20.			
	One Allowance for Cleaning Offices - -	- -	- -	12 *s.* per week.
	Two ditto - - ditto - ditto - -	- -	- -	10 *s.* p'week each.
	One ditto - - ditto Returned Letter Office - -			3 *s.* 6 *d.* p' wk.
	One ditto - - ditto Hanging Ditch R. O. - -			3 *s.* per week.
	Boy Messenger - - -	- -	- -	2 *s.* 6 *d.* p'wk.
	Salford—For cleaning office	- -	- -	3 *s.* per week.
	4 Medical Officers, 8 *s.* 6 *d.* for each man, estimated at -			175 *l.* per year.
	14 Rural Messengers - -	- -	- -	609 *l.* per year.
	Ditto - ditto Sunday Substitutes -		- -	23 *l.* per year.
(Sub Offices:)	Weekly allowances to Sub-Postmasters & others for delivery, &c., 2,780 *l.* p' year.			
Alderley Edge	2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
Bradford -	2 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
Lower Openshaw	2 - ditto - - - }			
Eccles - -	4 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
Haslingden -	2 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
Hebden Bridge	3 - ditto - - -	16 *s.* per week.	1 *s.*	18 *s.*
Barlow Moor -	2 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
Prestwich -	3 - ditto - - -			
Radcliffe -	4 - ditto - - -			
Withington -	2 - ditto - - -			
Sale - -	4 - ditto - - -			
Whitefield -	2 - ditto - - - }			
Hooley Hill -	3 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
Gorton - -	2 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
Heywood -	4 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
Hyde - -	3 - ditto - - - }			
Leigh - -	3 - ditto - - -	16 *s.* per week	1 *s.*	18 *s.*
Littleborough -	2 - ditto - - -	12 *s.* per week	6 *d.*	16 *s.*
Middleton -	2 - ditto - - -	16 *s.* per week	1 *s.*	18 *s.*
Mossley - -	3 - ditto - - -	18 *s.* per week	1 *s.*	20 *s.*
Newton Heath -	3 - ditto - - -	15 *s.* per week	6 *d.*	18 *s.*
Pendlebury -	4 - ditto - - - }	16 *s.* per week	1 *s.*	20 *s.*
Stretford -	3 - ditto - - - }			
Gorton (West)	2 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
Levenshulme -	1 - ditto - - - }	16 *s.* per week	1 *s.*	18 *s.*
Rawtenstall -	1 - ditto - - - }			
Fallowfield -	2 - ditto - - -	16 *s.* per week.	1 *s.*	20 *s.*
Mansfield - -	2 Letter Carriers - -	14 *s.* per week	1 *s.*	16 *s.*
	2 Auxiliaries - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	4 *s.* 6 *d.* p' week.
	6 Rural Post Messengers -	- -	- -	352 *l.* per year.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 170 *l.* per year.			

‡ Including 2 *l.* compensation for loss of Private Box and Bag Rents to present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	49,611	4,754	45,156	1,027	90,255	5,180	284,174	- -	11,769	-	4,120	4,300
Margate - - - - -	240	8	59	2	135	12	558	- -	104	-	1	-
Market Deeping - - -	40	5	33	-	-	6	193	- -	18	-	6	-
Market Drayton - - -	70	9	60	-	-	8	378	- -	35	-	14	-
Market Harborough - -	90	7	39	-	-	11	555	- -	40	-	19	-
Market Rasen - - -	60	12	61	-	-	8	468	- -	35	-	12	-
Marlborough - - - -	100	20	206	-	-	13	531	- -	80	-	23	-
Marlow - - - -	60	3	13	-	-	4	194	- -	20	-	14	-
Maryport - - - -	85	4	26	-	-	5	259	- -	45	-	13	-
Matlock Bath - - -	90	4	53	-	-	4	285	- -	40	-	10	-
Melksham - - - -	60	2	12	-	-	4	213	- -	30	-	11	-
Melton Mowbray - - -	110	12	72	-	-	10	464	- -	50	-	21	-
Merthyr Tydvil - - -	108	5	31	-	-	7	375	- -	120	-	23	-
Micheldever Station - -	90	13	99	-	-	6	419	- -	40	-	4	22
Middlesbrough - - -	250	10	76	2	166	10	1,186	- -	-	-	1	71
Middlewich - - - -	78	6	73	-	-	7	374	- -	30	-	7	-
Midhurst - - - -	50	2	13	-	-	4	183	- -	15	-	10	-
Milford Haven - - -	60	6	68	-	-	4	203	- -	30	-	6	-
Milnthorpe - - - -	50	6	35	-	-	6	311	- -	20	-	7	-
Mitcham - - - -	60	2	20	-	-	9	368	- -	30	-	9	-
Monmouth - - - -	90	9	84	-	-	6	306	- -	35	-	17	-
Moreton in Marsh - - -	90	10	106	-	-	4	453	- -	35	-	10	-
Morpeth - - - -	120	24	166	-	-	12	943	- -	50	-	23	-
Nantwich - - - -	80	10	66	-	-	12	538	- -	20	-	17	-
Narberth - - - -	55	7	60	-	-	8	350	- -	20	-	7	-
Neath - - - - -	102	7	58	-	-	11	472	- -	120	-	26	-
Needham Market - - -	50	1	11	-	-	5	191	- -	15	-	3	-
Newark - - - - -	230	36	264	3	237	19	1,119	- -	20	-	9	-
Newbury - - - -	200	26	218	2	156	18	934	- -	90	-	9	-
Carried forward - - -	52,379	5,020	47,238	1,036	90,949	5,413	296,992	- -	12,956	-	4,452	4,393

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire, Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
-	-	- -	10,265	499,650
-	-	- -	40	1,132
-	-	- -	- -	290
-	-	- -	- -	557
-	-	- -	- -	743
-	-	- -	- -	636
-	-	- -	- -	940
-	-	- -	- -	301
-	-	- -	- -	428
-	-	- -	- -	478
-	-	- -	- -	326
-	-	- -	- -	717
-	-	- -	33	690
-	-	- -	- -	674
-	-	- -	55	1,805
-	-	- -	- -	562
-	-	- -	- -	271
-	-	- -	- -	367
-	-	- -	- -	423
-	-	- -	- -	487
-	-	- -	- -	532
-	-	- -	- -	694
-	-	- -	- -	1,302
-	-	- -	- -	721
-	-	- -	- -	492
-	-	- -	45	823
-	-	- -	- -	270
-	-	- -	42	1,921
-	-	- -	57	1,664
-		- -	10,537	519,896

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Margate - -	2 Clerks - - - - (The 1st Clerk rises to 33 *s.*)	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	5 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
	1 Station Messenger - -	- -	- -	14 *s.* per week.
	1 Auxiliary - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	6 *s.* 6 *d.* p' week.
	1 Extra Auxiliary (for 5 months)	- -	- -	10 *s.* per week.
	1 - ditto (for 5 „)	- -	- -	7 *s.* per week.
	1 - ditto (for 5 „)	- -	- -	15 *s.* per week.
	1 - ditto (for 5 „)	- -	- -	11 *s.* per week.
	1 Rural Post Messenger -	- -	- -	81 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 105 *l.* p' year.			
Market Harborough.	2 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	10 *s.* per week.
	Extra allowances - -	- -	- -	3 *s.* per week.
	8 Rural Post Messengers -	- -	- -	397 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 39 *l.* p' year.			
Matlock Bath -	1 Letter Carrier - -	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	10 *s.* per week.
	Extra allowances - -	- -	- -	*24 *s.* per week.
	2 Rural Post Messengers -	- -	- -	63 *l.* per year.
	Weekly allowances to Sub-Postmaster & others, for delivery &c., 52 *l.* p' year.			
	* (18 *s.* of this amount is an allowance to the Postmaster for delivery, &c.)			
Merthyr Tydvil -	3 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	2 Auxiliaries - - -	- -	- -	7 *s.* per week.
	1 ditto - - - -	- -	- -	10 *s.* per week.
	Extra allowances - -	- -	- -	9 *s.* per week.
	1 Rural Post Messenger -	- -	- -	48 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 104 *l.* p' year.			
Middlesbrough -	1 Clerk - - - -	90 *l.* per year	4 *l.*	110 *l.*
	1 ditto - - - -	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	6 Sorters - - - -	14 *s.* per week	1 *s.*	18 *s.*
	11 Allowances to Postmaster for Letter Carriers, 21 *s.* a week each.			
	2 Auxiliaries - - -	- -	- -	10 *s.* per week.
	Extra allowances - -	- -	- -	34 *s.* 6 *d.* p' wk.
	2 Rural Post Messengers -	- -	- -	99 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 85 *l.* p' year.			
Milford Haven -	1 Letter Carrier - -	16 *s.* per week	1 *s.*	18 *s.*
	Extra allowances - -	- -	- -	4 *s.* per week.
	3 Rural Post Messengers -	- -	- -	145 *l.* per year.
Mitcham - -	5 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	12 *s.* per week.
	3 ditto - - - -	- -	- -	10 *s.* per week.
	Extra allowance - -	- -	- -	9 *s.* 6 *d.* p' wk.
Monmouth -	2 Letter Carriers - -	16 *s.* per week	1 *s.*	18 *s.*
	Extra Allowances - -	- -	- -	2 *s.* 6 *d.* p' week.
	4 Rural Post Messengers -	- -	- -	193 *l.* per year.
	Weekly allowances to Sub-Postmasters and others for delivery, &c., 18 *l.* p' year.			
Neath - -	4 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	8 *s.* per week.
	Extra allowances - -	- -	- -	2 *s.* per week.
	5 Rural Post Messengers -	- -	- -	229 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 8 *l.* p' year.			
Newark - -	3 Clerks - - - -	18 *s.* per week	1 *s.*	33 *s.*
	(Senior after 6 years) -	- -	1 *s.* 6 *d.*	35 *s.*
	2 Letter Carriers, &c. -	16 *s.* per week	1 *s.*	20 *s.*
	2 Auxiliaries - - -	- -	- -	12 *s.* per week.
	Extra allowances - -	- -	- -	1 *s.* per week.
	14 Rural Post Messengers -	- -	- -	650 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 258 *l.* p' year.			
Newbury - -	1 Clerk - - - -	18 *s.* per week	1 *s.*	33 *s.*
	1 ditto - - - -	18 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers - -	16 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary - - -	- -	- -	6 *s.* per week.
	Extra allowances - -	- -	- -	36 *s.* 6 *d.* p' wk.
	14 Rural Post Messengers -	- -	- -	566 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 152 *l.* p' year.			

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	52,379	5,020	47,238	1,036	90,949	5,413	296,992	- -	12,956	-	4,452	4,393
Newcastle, Staffordshire	157	10	89	1	55	10	637	- -	35	-	7	-
Newcastle-upon-Tyne	575	90	817	24	2,132	74	5,158	- -	-	-	40	10
Newmarket	125	27	234	2	107	6	450	- -	*50	-	7	-
Newnham	†91	5	54	-	-	5	319	- -	30	-	10	-
Newport, Isle of Wight	137	18	173	-	-	16	796	- -	80	-	6	-
Newport, Monmouthshire	320	34	408	12	(a)830	27	1,734	- -	-	-	6	93
Newport Pagnell	90	8	58	-	-	9	414	- -	30	-	13	-
Newport, Salop	70	6	48	-	-	7	290	- -	60	-	17	-
Newton Abbot	200	18	188	2	99	19	989	- -	50	-	5	-
Newton-le-Willows	85	5	47	-	-	4	333	- -	30	-	7	-
Newtown, Montgomeryshire	90	5	20	-	-	8	273	- -	55	-	19	-
Normanton	230	24	411	14	937	25	1,704	- -	‡20	-	3	-
Northallerton	125	17	157	-	-	10	672	- -	80	-	3	-
Carried forward	54,674	5,287	49,942	1,091	95,109	5,633	310,761	- -	13,476	-	4,595	4,496

* Including allowance during race meetings of 20 *l.* a year.
† Including 21 *l.* a year compensation for loss of Private Box and Bag Rents to present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	10,537	519,896
–	–	–	50	1,030
–	–	–	259	8,991
–	–	–	73	1,046
–	–	–	–	504
–	–	–	57	1,249
–	–	–	104	3,495
–	–	–	–	605
–	–	–	–	485
–	–	–	45	1,576
–	–	–	–	502
–	–	–	–	457
–	–	–	44	3,319
–	–	–	45	1,082
–	–	–	11,214	544,267

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Newcastle (Staffordshire).	1 Sorting Clerk	18 *s.* per week	1 *s.*	22 *s.*
	4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	8 *s.* per week.
	Extra allowances	–	–	2 *s.* per week.
	5 Rural Post Messengers	–	–	332 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 78 *l.* p' year.			
Newcastle-on-Tyne.	1 Clerk	200 *l.* per year	10 *l.*	250 *l.*
	2 Clerks (1st Class)	120 *l.* per year	6 *l.*	160 *l.*
	4 ditto (2nd Class)	100 *l.* per year	5 *l.*	120 *l.*
	6 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.**
	9 ditto, 2nd Section	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	1 on old scale	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	(One-half cost of 1 Upper Section Clerk charged to Telegraphs.)			
	1 Inspector of Letter Carriers	80 *l.* per ann.	4 *l.*	120 *l.*
	28 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*
	(And after 10 years' service to 25 *s.*)			
	Allowances of 60 *s.* a week to Postmaster for Letter Carriers.			
	9 Auxiliaries	–	–	12 *s.* per week.
	18 ditto	–	–	10 *s.* per week.
	1 Office Servant	–	–	15 *s.* 6 *d.* p'wk.
	Extra allowances	–	–	29 *s.* per week.
	1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at			35 *l.* per year.
	17 Rural Post Messengers	–	–	790 *l.* per year.
	Allowances of 152 *s.* a week to Postmaster for Rural delivery.			
	Ditto for Suburban Letter Carriers, 54 *s.* per week.			
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,188*l.* p'year.			
	* Half the cost of one Sorting Clerk to be charged to Telegraph Account.			
Newmarket	2 Sorting Clerks	18 *s.* per week	1 *s.*	30 *s.*
	1 Letter Carrier	–	–	15 *s.* per week.
	1 ditto	–	–	7 *s.* per week.
	Extra allowances during race weeks (7 meetings)		–	6 *s.* per week.
	Extra allowances	–	–	3 *s.* per week.
	4 Rural Post Messengers	–	–	170 *l.* per year.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 222 *l.* p' year.			
Newport (Monmouthshire).	1 Clerk	120 *l.* per year	5 *l.*	160 *l.*
	3 ditto	90 *l.* per year	4 *l.*	110 *l.*
	7 Sorting Clerks	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
	(*a*) 104 *l.* of the salaries of these Clerks is charged to Telegraphs.			
	12 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	4 Auxiliaries	–	–	7 *s.* per week.
	Extra Allowances	–	–	*53 *s.* 6 *d.* p'wk.
	1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at			11 *l.* per year.
	11 Rural Post Messengers	–	–	456 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 488 *l.* p'year.			
	* (33 *s.* of this amount is an allowance to the Postmaster for delivery, &c.)			
Newton Abbot	2 Clerks	18 *s.* per week	1 *s.*	30 *s.*
	4 Letter Carriers, &c.	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	8 *s.* a week.
	2 ditto	–	–	7 *s.* a week.
	Extra allowances	–	–	6 *s.* 6 *d.* a week.
	12 Rural Messengers	–	–	465 *l.* a year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 287 *l.* a year.			
Newton-le-Willows.	1 Letter Carrier	16 *s.* a week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	12 *s.* a week.
	Extra allowance	–	–	1 *s.* a week.
	2 Rural Post Messengers	–	–	*175 *l.* a year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 70 *l.* a year.			
	* (34 *s.* a week is an allowance to the Postmaster for Rural delivery, &c.)			
Normanton	1 Clerk	38 *s.* per week	2 *s.*	48 *s.*
	2 ditto	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	11 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	27 *s.*
	6 Letter Carriers, &c.	18 *s.* per week	1 *s.*	22 *s.*
	Extra Allowances	–	–	10 *s.* per week.
	8 Rural Post Messengers	–	–	356 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 556 *l.* p'year.			
(Sub-Offices): Mirfield	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
Heckmondwike	2 ditto	16 *s.* per week	1 *s.*	20 *s.*
Castleford	2 ditto			
Cleckheaton	2 ditto	14 *s.* per week	1 *s.*	18 *s.*
South Milford	1 ditto	16 *s.* per week.	1 *s.*	20 *s.*
Knottingley	1 ditto			

‡ Allowance for assistance to Sub-Postmaster of Mirfield.

POST OFFICE.—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	54,674	5,287	49,942	1,091	95,109	5,633	310,761	- -	13,476	–	4,595	4,496
Northampton - - - -	412	44	433	10	745	27	1,287	- -	22	–	12	–
North Shields - - -	198	3	38	2	120	9	518	- -	73	–	1	–
North Walsham - - -	55	4	31	–	- -	7	250	- -	20	–	6	–
Northwich - - - -	100	10	122	–	- -	8	426	- -	70	–	23	–
Norwich - - - - -	450	104	994	21	1,424	84	4,243	- -	–	–	25	–
Nottingham - - - -	500	68	597	27	2,245	64	4,273	- -	–	–	17	–
Nuneaton - - - -	*87	4	24	–	- -	9	335	- -	40	–	13	–
Oakham - - - -	†131	15	86	–	- -	8	414	- -	50	–	16	–
Okehampton - - - -	55	8	70	–	- -	8	368	- -	10	–	10	–
Oldham - - - -	249	8	91	5	362	24	1,274	- -	–	–	3	34
Ormskirk - - - -	100	7	47	–	- -	8	390	- -	40	–	15	–
Oswestry - - - -	155	25	242	–	- -	15	746	- -	120	–	–	–
Otley - - - - -	‡95	6	54	–	- -	7	322	- -	40	–	12	–
Carried forward - - -	57,261	5,593	52,771	1,156	100,005	5,911	325,607	- -	13,962	–	4,748	4,530

* Including 12 *l.* compensation for loss of Private Box and Bag Rents.
† Including 21 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.		Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
–	–	–	11,214	544,267	Northampton	1 Clerk	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto	90 *l.* per year	4 *l.*	110 *l.*
						5 Sorting Clerks	20 *s.* per week thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
						11 Letter Carriers	16 *s.* per week	1 *s.*	21 *s.*
						3 Auxiliaries	–	–	7 *s.* per week.
						Extra allowances	–	–	14 *s.* per week.
						1 Medical Officer, 8 *s.* 6 *d.* for each man		–	11 *l.* per year.
						13 Rural Post Messengers		–	530 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 98*l.* p' year.			
–	–	–	125	3,037					
–	–	–	52	1,000	North Shields	2 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						6 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
						2 Allowances to Postmasters for Letter Carriers		–	18 *s.* p'wk. each.
						3 Auxiliaries	–	–	9 *s.* per week.
						Extra allowances	–	–	8 *s.* per week.
–	–	–	–	362		Weekly allowances to Sub-Postmasters and others for delivery, &c., 24*l.* p'year.			
					Norwich	1 First Class Clerk	120 *l.* per year	5 *l.*	160 *l.*
–	–	–	–	741		2 Second ditto	90 *l.* per year	4 *l.*	110 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.*	35 *s.*
						13 ditto, 2nd Section	18 *s.* per week	1 *s.*	25 *s.*
						29 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*
						1 Letter Carrier	–	–	18 *s.* per week.
–	–	–	116	7,252		3 Auxiliary Sorters	–	–	12 *s.* per week.
						4 ditto	–	–	10 *s.* per week.
						14 Auxiliary Letter Carriers	–	–	8 *s.* per week.
						Allowance to Postmaster to provide Office Cleaner, 16 *s.* per week.			
						Extra allowances	–	–	34 *s.* per week.
–	–	–	230	7,862		1 Medical Officer, 8*s.* 6*d.* each man, estimated at		–	20 *l.* per year.
						32 Rural Post Messengers	–	–	1,282 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 762*l.* p' year.			
–	–	–	–	499	Nottingham	1 Clerk	160 *l.* per year	8 *l.*	200 *l.*
						6 ditto	100 *l.* per year	5 *l.*	140 *l.*
						7 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'wk.	1 *s.* 6 *d.*	35 *s.*
						12 ditto, 2nd Section	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						1 Inspector of Letter Carriers	27 *s.* 6 *d.* p' wk.	1 *s.* 6 *d.*	35 *s.*
						35 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*; after 10 years' service to 25 *s.*
–	–	–	–	697		3 Auxiliaries	–	–	10 *s.* per week.
						9 ditto	–	–	9 *s.* per week.
						Extra Allowances	–	–	83 *s.* 6 *d.* p' wk.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		–	26 *l.* per year.
						16 Rural Post Messengers	–	–	746 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,014*l.* p'year.			
–	–	–	–	513	Nuneaton	1 Letter Carrier	18 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary	–	–	15 *s.* per week.
						1 ditto	–	–	7 *s.* per week.
						1 ditto	–	–	6 *s.* per week.
						5 Rural Messengers	–	–	198 *l.* per year.
–	–	–	115	2,128		Extra Allowances	–	–	4 *s.* 6 *d.* per week.
					Oldham	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	35 *s.* 6 *d.*
						4 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						2 Allowances to Postmaster for Boy Clerks (Half charged to Telegraphs.)		–	12 *s.* p'wk. each.
–	–	–	–	592		17 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						2 ditto	–	–	12 *s.* per week.
						2 ditto	–	–	8 *s.* per week.
						Extra allowances	–	–	26 *s.* per week.
						3 Rural Post Messengers	–	–	126 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 100*l.* p'year.			
–	–	–	48	1,311	Ormskirk	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.* per week.
						Extra allowance	–	–	2 *s.* per week.
						6 Rural Post Messengers	–	–	226 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 *l.* p'year.			
–	–	–	–	523	Otley	1 Letter Carrier	14 *s.* per week	1 *s.*	16 *s.* per week.
						1 Auxiliary	–	–	10 *s.* 6*d.* p' wk.
						1 ditto	–	–	8 *s.* per week.
						4 Rural Post Messengers	–	–	159 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 74 *l.* p' year.			
–	–	–	11,900	570,784					

‡ Including 15 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	57,261	5,593	52,771	1,156	100,005	5,911	325,607	- -	13,962	–	4,748	4,530
Ottery, St. Mary	50	5	59	–	–	3	191	- -	10	–	5	–
Oundle	75	6	36	–	–	8	298	- -	20	–	10	–
Oxford	460	39	445	15	1,239	38	1,725	- -	–	–	12	140
Pembroke	*88	11	70	–	–	10	408	- -	40	–	9	–
Pembroke Dock	†120	2	26	–	–	4	192	- -	50	–	13	–
Penrith	180	35	250	3	150	22	1,283	- -	65	–	6	–
Penryn	‡81	2	10	–	–	4	187	- -	15	–	8	–
Penzance	190	14	150	1	50	9	476	- -	80	–	3	–
Pershore	75	7	45	–	–	9	378	- -	30	–	11	–
Peterborough	289	24	240	4	396	28	1,532	- -	–	–	4	–
Petersfield	100	19	198	–	–	9	856	- -	60	–	14	–
Petworth	§103	21	215	–	–	8	579	- -	30	–	12	–
Pickering	55	8	51	–	–	4	287	- -	20	–	7	–
Plymouth	** ‖537	28	393	26	1,952	62	2,789	- -	–	–	13	140
Plympton	¶55	3	41	–	–	3	174	- -	10	–	7	–
Carried forward	59,719	5,817	55,000	1,205	103,792	6,132	336,962	- -	14,392	–	4,882	4,810

* Including 8 *l.* compensation for loss of Private Box and Bag Rents.
† Including 3 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 9 *l.* compensation for loss of Private Box and Bag Rents.
§ Including 13 *l.* as compensation for loss of Private Box and Bag Rents to present Post master only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877-78.
£.	£.	£.	£.	£.
–	–	- -	11,900	570,784
–	–	- -	- -	315
–	–	- -	- -	439
–	–	- -	120	4,141
–	–	- -	- -	615
–	–	- -	- -	401
–	–	- -	62	1,996
–	–	- -	- -	301
–	–	- -	40	989
–	–	- -	- -	539
–	–	- -	120	2,581
–	–	- -	- -	1,228
–	–	- -	- -	939
–	–	- -	- -	420
–	–	- -	- -	5,824
–	–	- -	- -	287
–	–	- -	12,242	591,799

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices) in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Oxford - -	1 First Class Clerk - -	120 *l.* per year	5 *l.*	160 *l.*
	4 Second ditto - - -	90 *l.* per year	4 *l.*	110 *l.*
	4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.* per week.
	5 ditto - ditto, 2nd ditto -	20 *s.* per week	1 *s.*	25 *s.*
	12 Letter Carriers, &c. -	16 *s.* per week	1 *s.*	21 *s.*
	1 Auxiliary - - -	- -	- -	13 *s.* per week.
	12 ditto - - - -	- -	- -	9 *s.* p'wk. each.
	Extra allowances - -	- -	- -	26 *s.* 6 *d.* p' wk.
	1 Medical officer, 8 *s.* 6 *d.* each man	-	- -	11 *l.* a year.
	13 Rural Post Messengers	- -	- -	505 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 256 *l.* p' year.			
Pembroke -	1 Letter Carrier - -	16 *s.* per week	1 *s.*	18 *s.*
	2 Auxiliaries - - -	- -	- -	7 *s.* p'wk. each.
	1 Auxiliary - - -	- -	- -	6 *s.* per week.
	Extra allowances - -	- -	- -	18 *s.* per week.
	6 Rural Messengers - -	- -	- -	221 *l.*
	Weekly allowances to Sub-Postmasters and others for delivery, 44 *l.* per year.			
Pembroke Dock	2 Letter Carriers - -	14 *s.* per week	1 *s.*	16 *s.*
	1 Auxiliary - - -	- -	- -	9 *s.* per week.
	Extra allowance - - -	- -	- -	17 *s.* per week.
	1 Rural Post Messenger -	- -	- -	39 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, 3 *l.* per year.			
Penrith - -	1 Clerk - - - - -	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	2 Sorting Clerks - -	18 *s.* per week	1 *s.*	25 *s.*
	(Half wages of one Sorting Clerk to Telegraphs.)			
	2 Letter Carriers - -	16 *s.* per week	6 *d.*	20 *s.*
	1 Auxiliary - - -	- -	- -	16 *s.* per week.
	1 ditto - - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	21 *s.* per week.
	18 Rural Post Messengers -	- -	- -	758 *l.* per year.
	Allowance to Postmaster for Rural Delivery -		- -	21 *s.* per week.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 308 *l.* p'year.			
Penzance - -	1 Clerk - - - - -	18 *s.* per week	1 *s.*	30 *s.*
	3 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
	2 Auxiliaries - - -	- -	- -	7 *s.* per week.
	Extra allowances - -	- -	- -	4 *s.* per week.
	4 Rural Post Messengers -	- -	- -	135 *l.* per year.
	Weekly allowance to Sub-Postmasters & others for delivery, &c., 169 *l.* p'year.			
Peterborough -	1 Clerk - - - - -	100 *l.* per year	5 *l.*	130 *l.*
	3 Clerks - - - -	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	9 Sorters - - - -	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
	6 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary - - -	- -	- -	10 *s.* per week.
	6 Auxiliaries - - -	- -	- -	7 *s.* per week.
	Extra allowance - - -	- -	- -	39 *s.* per week.
	6 Rural Post Messengers -	- -	- -	264 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 342 *l.* p' year.			
Petersfield -	1 Letter Carrier - -	14 *s.* per week	6 *d.*	16 *s.*
	Extra allowances - -	- -	- -	15 *s.* per week.
	8 Rural Post Messengers -	- -	- -	347 *l.* a year.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 428 *l.* per year.			
Plymouth - -	1 Clerk - - - - -	140 *l.* per year	6 *l.*	180 *l.*
	2 Clerks - - - -	100 *l.* per year	5 *l.*	130 *l.*
	9 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	13 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	17 Letter Carriers, &c. - -	16 *s.* per week	1 *s.*	21 *s.*
	1 Railway Sorter - -	- -	- -	21 *s.* per week.
	1 ditto - - - -	- -	- -	15 *s.* per week.
	1 ditto - - - -	- -	- -	12 *s.* per week.
	1 ditto - - - -	- -	- -	10 *s.* per week.
	1 ditto - - - -	- -	- -	9 *s.* per week.
	2 Auxiliaries - - -	- -	- -	12 *s.* per week.
	12 ditto - - - -	- -	- -	13 *s.* per week.
	8 ditto - - - -	- -	- -	6 *s.* per week.
	1 ditto - - - -	- -	- -	7 *s.* per week.
	1 ditto - - - -	- -	- -	9 *s.* per week.
	Extra allowances - -	- -	- -	50 *s.* 9 *d.* p' wk.
	1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	26 *l.* per year.
	15 Rural Post Messengers -	- -	- -	536 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for Delivery, &c., 328 *l.* p' year.			

‖ Including 100 *l.* as compensation for loss of Private Box and Bag Rents to present Postmaster only.
¶ Including 5 *l.* as compensation for loss of Private Box and Bag Rents.
** Including 105 *l.* as compensation for loss of Poundage to present Postmaster only.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	59,719	5,817	55,000	1,205	103,792	6,132	336,962	- -	14,392	-	4,882	4,810
Ponders End - - -	45	3	41	-	-	4	242	- -	10	-	2	-
Pontefract - - - -	90	9	70	1	21	9	381	- -	40	-	28	-
Pontypool - - - -	90	10	107	-	-	6	294	- -	50	-	14	-
Pontypridd - - -	125	19	213	-	-	4	653	- -	115	-	13	-
Poole - - - -	100	4	37	-	-	6	310	- -	60	-	20	-
Portsmouth - - - -	520	17	240	16	1,369	41	1,954	- -	-	-	1	145
Prescot - - - -	85	4	41	-	-	6	293	- -	35	-	9	-
Preston - - - -	450	41	461	17	1,141	51	2,954	- -	*13	-	7	-
Pwllheli - - - -	70	18	112	-	-	6	278	- -	30	-	12	-
Ramsgate - - - -	275	7	63	4	269	16	700	- -	30	-	1	-
Reading - - - -	434	46	525	15	1,184	48	2,622	- -	-	-	11	-
Redcar - - - -	100	3	37	-	-	4	250	- -	35	-	18	-
Carried forward - - -	62,103	5,998	56,947	1,258	107,776	6,333	347,893	- -	14,810	-	5,018	4,955

* Blackpool S.O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
£.	£.	£.	£.	£.					
					Ponders End -	4 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowance - - -	- -	- -	13 *s.* per week.
-	-	- -	12,242	591,799					
					Pontefract -	1 Boy Clerk - - -	- -	- -	8 *s.* per week.
						2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.* per week.
						1 Auxiliary - - -	- -	- -	8 *s.* per week.
-	-	- -	- -	340		Extra allowances - -	- -	- -	1 *s.* 6 *d.* p' wk.
						6 Rural Post Messengers -	- -	- -	234 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for Delivery, &c., 39 *l.* per year.			
					Pontypridd -	2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowance - -	- -	- -	39 *s.* per week.
-	-	- -	- -	630		2 Rural Messengers - -	- -	- -	93 *l.* per year.
						Weekly allowances to Sub-Postmasters and others for Delivery, &c., 358 *l.* p' year.			
					Portsmouth -	1 First Class Clerk - -	140 *l.* per year	6 *l.*	180 *l.*
						5 Second ditto - - -	90 *l.* per year	5 *l.*	120 *l.*
						4 Sorting Clerks, 1st Section	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
-	-	- -	- -	555		5 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						4 Stampers - - -	18 *s.* per week	1 *s.*	22 *s.*
						1 Inspector of Letter Carriers	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						27 Letter Carriers - -	16 *s.* per week	1 *s.*	21 *s.*
						3 Auxiliaries - - -	- -	- -	7 *s.* per week.
						2 ditto - - - -	- -	- -	6 *s.* per week.
						Two Auxiliaries at 12 *s.* per week each for 13 weeks in the year.			
-	-	- -	41	1,160		Extra allowances - -	- -	- -	3 *s.* 6 *d.* p' wk.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	20 *l.* per year.
						2 Rural Post Messengers - -	- -	- -	93 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for Delivery, &c., 72 *l.* p' year.			
					Prescot - -	2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
-	-	- -	- -	527		4 Rural Post Messengers -	- -	- -	169 *l.* per year.
						Extra allowance - - -	- -	- -	2 *s.* 6 *d.* p' wk.
						Weekly allowances to Sub-Postmasters, &c., for Delivery, &c., 26 *l.* per year.			
					Preston - -	1 Clerk - - - -	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto - - - -	90 *l.* per year	4 *l.*	110 *l.*
-	-	- -	178	4,407		3 Sorting Clerks, 1st Section	25 *s.* per week	1 *s.* 6 *d.*	32 *s.* 6 *d.*
						6 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	24 *s.*
						3 Boy Clerks - - -	- -	- -	12 *s.* per week.
						17 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary - - -	- -	- -	8 *s.* per week.
-	-	- -	- -	463		5 ditto - - - -	- -	- -	12 *s.* per week.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	14 *l.* per year.
						23 Rural Post Messengers -	- -	- -	914 *l.* per year.
						Extra allowances - -	- -	- -	34 *s.* per week.
						4 Letter Carriers (Blackpool)	14 *s.* per week	1 *s.*	18 *s.*
						1 ditto - ditto (Lytham) -	14 *s.* per week	1 *s.*	18 *s.*
						Weekly allowances to Sub-Postmasters & others for Delivery, &c., 550 *l.* p' year.			
-	-	- -	200	5,226					
					Ramsgate - -	1 Clerk - - - -	80 *l.* per year	3 *l.*	100 *l.*
						3 Clerks, sorting - -	18 *s.* per week	1 *s.*	30 *s.*
						(First Clerk to rise to 33 *s.*)			
						(12 *s.* a week of the wages of one of these Clerks is charged to Telegraphs.)			
-	-	- -	- -	502		7 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliaries - - -	- -	- -	12 *s.* per week.
						2 ditto - - - -	- -	- -	10 *s.* per week.
						1 Auxiliary - - -	- -	- -	6 *s.* per week.
						Extra allowances - -	- -	- -	6 *s.* per week.
						1 Summer allowance - -	- -	- -	7 *s.* per week.
						Ditto - - - -	- -	- -	4 *s.* per week.
-	-	- -	120	1,458		Allowances to Postmasters for the summer months.	- -	- -	18 *s.* per week.
						3 Rural Post Messengers -	- -	- -	133 *l.* per year.
						Allowances to Sub-Postmasters and others for Delivery, &c. - 53 *l.* per year.			
					Reading - -	1 Clerk - - - -	120 *l.* p' year -	5 *l.*	160 *l.*
						4 Clerks - - - -	90 *l.* p' year -	4 *l.*	110 *l.*
						4 Sorting Clerks - -	26 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
						5 Sorting Clerks, Lower Section	18 *s.* p' week -	1 *s.*	25 *s.*
						19 Letter Carriers - -	16 *s.* p' week -	1 *s.*	21 *s.*
						Inspector of Letter Carriers to receive 2 *s.* per week additional.			
						5 Auxiliaries - - -	- -	- -	10 *s.* p' wk. each.
-	-	- -	- -	440		Extra Allowances - -	- -	- -	13 *s.* p' week.
						1 Medical Officer at 8 *s.* 6 *d.* per man, estimated at		-	17 *l.* per year.
						24 Rural Post Messengers	- -	- -	1,076 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 397 *l.* p' year.			
-	-	- -	12,981	612,483					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	62,103	5,998	56,947	1,258	107,776	6,333	347,893	- -	14,810	–	5,018	4,955
Redditch - - - - -	120	11	138	1	51	12	670	- -	45	–	19	–
Redhill - - - - -	149	12	121	–	–	9	698	- -	90	–	4	–
Redruth - - - - -	102	5	49	–	–	7	228	- -	55	–	16	–
Reigate - - - - -	130	7	63	–	–	8	553	- -	60	–	29	–
Retford - - - - -	110	8	52	–	–	10	417	- -	50	–	23	–
Rhayader - - - -	40	1	4	–	–	3	92	- -	–	–	3	–
Rhyl - - - - -	185	27	328	3	146	26	1,213	- -	12	–	7	–
Richmond, Surrey - - -	185	4	46	3	156	16	775	- -	70	–	1	–
Richmond, Yorkshire - -	90	12	65	–	–	9	351	- -	40	–	20	–
Ringwood - - - -	100	3	25	–	–	5	287	- -	60	–	11	–
Ripon - - - - -	116	8	39	–	–	10	478	- -	70	–	3	–
Rochdale - - - -	250	13	124	6	456	24	1,256	- -	–	–	6	–
Rochester - - - -	160	15	117	1	59	13	714	- -	65	–	3	–
Romford, E. - - - -	110	32	280	–	–	15	886	- -	50	–	31	–
Romsey - - - - -	95	9	80	–	–	7	317	- -	50	–	16	–
Ross, Hereford - - -	120	25	167	1	78	21	1,275	- -	40	–	24	–
Carried forward - - -	64,165	6,190	58,645	1,273	108,722	6,528	358,103	- -	15,567	–	5,234	4,955

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
-	-	- -	12,981	612,483
-	-	- -	40	1,083
-	-	- -	34	1,096
-	-	- -	- -	450
-	-	- -	- -	835
-	-	- -	- -	652
-	-	- -	- -	139
-	-	- -	33	1,924
-	-	- -	108	1,341
-	-	- -	- -	566
-	-	- -	- -	483
-	-	- -	30	736
-	-	- -	91	2,183
-	-	- -	41	1,159
-	-	- -	55	1,412
-	-	- -	- -	558
-	-	- -	64	1,768
-	-	- -	13,477	628,868

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Redditch - -	1 Clerk - - - -	18 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
	1 Letter Carrier - -	- -	- -	16 *s.* p' week.
	1 ditto - - - -	- -	- -	14 *s.* p' week.
	Extra Allowances - -	- -	- -	6 *s.* p' week.
	10 Rural Post Messengers -	- -	- -	390 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, 186 *l.* p' year.			
Redhill - -	3 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
	Allowances for Station Service, &c. -	- -	- -	37*s.* 6*d.* p' week
	6 Rural Post Messengers -	- -	- -	246 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 235*l.* p' year.			
Retford - -	3 Letter Carriers - -	14 *s.* p' week	6 *d.*	18 *s.*
	5 Rural Post Messengers -	- -	- -	214 *l.* p' year.
	2 Auxiliaries - - -	- -	- -	7 *s.* p' week.
	Extra Allowances - -	- -	- -	4 *s.* p' week.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16*l.* p' year.			
Rhyl - -	3 Sorting Clerks - -	16 *s.* p' week -	1 *s.*	21 *s.*
	1 Railway Messenger - -	16 *s.* p' week -	1 *s.*	20 *s.*
	4 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
	1 Auxiliary - - -	- -	- -	9 *s.* p. week.
	1 Summer Auxiliary - -	- -	- -	16 *s.* p' week.
	Extra Allowances - -	- -	- -	3 *s.* 6 *d.* p'week
	19 Rural Post Messengers -	- -	- -	783 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 198 *l.* p' year.			
Richmond, Surrey	1 Clerk - - - -	26 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
	2 Clerks - - - -	20 *s.* p' week -	1 *s.*	25 *s.*, thence by 1 *s.* 6 *d.* to 30 *s.*; half wages of 2nd clerk to Telegraphs.
	10 Letter Carriers - -	16 *s.* p' week -	1 *s.*	21 *s.*
	2 Auxiliaries - - -	- -	- -	7 *s.* p' week.
	1 ditto - - - -	- -	- -	11 *s.* p' week.
	3 ditto - - - -	- -	- -	14 *s.* p' week.
	Extra Allowances - -	- -	- -	8 *s.* p' week.
	Weekly Allowances to Sub-Postmaster & others for Delivery, 47 *l.* p' year.			
Ripon - -	2 Letter Carriers - -	14 *s.* p' week -	6 *d.*	18 *s.*
	1 Auxiliary - - -	- -	- -	7 *s.* p' week.
	1 ditto - - - -	-	- -	11 *s.* p' week.
	2 Allowances to Postmaster	- -	- -	16*s.* p'wk. each
	Extra Allowances - -	- -	- -	1 *s.* 6*d.* p'week
	6 Rural Post Messengers -	- -	- -	225 *l.* p' year.
	Weekly Allowances to Sub-Postmasters, & others, for Delivery, 26 *l.* p' year.			
Rochdale - -	1 Clerk - - - -	90 *l.* - -	4 *l.*	110 *l.*
	2 Clerks - - - -	27 *s.* p' week -	1 *s.* 6 *d.*	35 *s.*
	3 Sorting clerks - -	20 *s.* p' week -	1 *s.*	25 *s.*
	2 Allowances for Boy Clerks	- -	- -	10 *s.* p'wk. each
	11 Letter Carriers - -	18 *s.* p' week -	1 *s.*	21 *s.*
	3 Auxiliaries - - -	- -	- -	12 *s.* p' week.
	1 Auxiliary Letter Carrier -	- -	- -	10*s.* 6*d.* p'week
	2 ditto - - - -	- -	-	8 *s.* p' week.
	Extra Allowances - -	- -	- -	13 *s.* p' week.
	7 Rural Post Messengers -	- -	- -	321 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 172 *l.* p' year.			
Rochester - -	1 Clerk - - - -	20 *s.* p' week -	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.* p' week.
	4 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
	1 Auxiliary - - -	- -	- -	13 *s.* p' week.
	1 ditto - - - -	- -	- -	10 *s.* p' week.
	1 ditto - - - -	- -	- -	7 *s.* p' week.
	Extra Allowances - -	- -	- -	8 *s.* 6 *d.* p' week
	6 Rural Post Messengers -	- -	- -	321 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 86 *l.* p' year.			
Romford - -	3 Letter Carriers - -	16 *s.* p'week -	1 *s.*	20 *s.*
	1 Station Messenger - -	- -	- -	14 *s.* p' week.
	1 Auxiliary - - -	- -	- -	6 *s.* p' week.
	Extra Allowances - -	- -	- -	15 *s.* p' week.
	10 Rural Post Messengers -	- -	- -	338 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 306 *l.* p'year.			
Ross - -	1 Clerk - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
	3 Letter Carriers - -	14 *s.* p' week -	1 *s.*	18 *s.*
	1 Auxiliary - - -	- -	- -	10 *s.* p' week.
	1 Auxiliary - - -	- -	- -	7 *s.* p' week.
	Extra Allowances - -	- -	- -	15 *s.* p' week.
	16 Rural Post Messengers -	- -	- -	675 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 380 *l.* p' year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	64,165	6,190	58,645	1,273	108,722	6,528	358,103	- -	15,567	-	5,234	4,955
Rotherham	220	26	218	6	504	21	1,510	- -	-	-	51	-
Royston	100	18	146	-	-	8	495	- -	50	-	12	-
Ruabon	90	12	134	-	-	7	409	- -	50	-	10	-
Rugby	233	40	465	4	303	23	1,231	- -	25	-	10	-
Rugeley	90	9	95	-	-	6	263	- -	40	-	18	-
Runcorn	120	2	11	-	-	5	244	- -	70	-	18	-
Ryde, Isle of Wight	220	9	167	1	55	16	922	- -	100	-	-	57
Saffron Walden	90	10	57	-	-	6	361	- -	30	-	14	-
St. Albans	140	8	77	1	50	13	695	- -	15	-	3	-
St. Austell	140	30	437	-	-	16	944	- -	50	-	4	-
St. Clears	50	7	65	-	-	7	368	- -	-	-	4	-
St. Helens	188	8	68	1	55	10	473	- -	60	-	1	-
St. Ives	90	13	137	-	-	4	223	- -	30	-	17	-
St. Neots	130	23	197	-	-	10	537	- -	130	-	17	-
Salisbury	325	57	507	5	427	22	1,459	- -	86	-	17	-
Saltburn-by-the-Sea	65	8	58	-	-	2	260	- -	25	-	12	-
Sandbach	60	2	12	-	-	5	194	- -	20	-	10	-
Sandwich	100	10	91	-	-	9	412	- -	40	-	8	-
Sandy	60	8	71	-	-	4	222	- -	15	-	5	-
Sawbridgeworth	40	-	-	-	-	3	91	- -	10	-	4	-
Saxmundham	120	16	174	-	-	6	381	- -	70	-	10	-
Scarborough	250	8	55	5	272	19	735	- -	80	-	9	-
Scole	*97	11	101	-	-	5	291	- -	30	-	5	-
Carried forward	67,183	6,525	61,988	1,296	110,388	6,755	370,763	- -	16,593	-	5,493	5,012

* Including 7 *l.* compensation for loss of Private Box, &c., Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	13,477	628,868
–	–	–	85	2,588
–	–	–	–	803
–	–	–	–	693
–	–	–	75	2,342
–	–	–	–	506
–	–	–	–	463
–	–	–	24	1,545
–	–	–	–	552
–	–	–	44	1,024
–	–	–	32	1,607
–	–	–	–	427
–	–	–	75	920
–	–	–	–	497
–	–	–	–	1,011
–	–	–	95	2,916
–	–	–	–	420
–	–	–	–	296
–	–	–	–	651
–	–	–	–	373
–	–	–	–	145
–	–	–	–	755
–	–	–	141	1,512
–	–	–	–	524
–	–	–	14,048	651,468

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Rotherham	Chief Clerk	100 *l.* p' year	5 *l.*	130 *l.*
	1 Clerk	80 *l.* p' year	3 *l.*	100 *l.*
	4 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
	6 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
	4 Auxiliaries	–	–	10 *s.* p' week.
	1 ditto	–	–	6 *s.* per week.
	Extra Allowances	–	–	17 *s.* p' week.
	10 Rural Post Messengers	–	–	587 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 422 *l.* p' year.			
Rugby	1 Clerk	90 *l.* p' year	4 *l.*	110 *l.*
	3 Clerks	18 *s.* p' week	1 *s.*	33 *s.*
	2 Letter Carriers, &c.	18 *s.* p' week	6 *d.*	20 *s.*
	3 ditto	16 *s.* p' week	6 *d.*	18 *s.*
	3 Auxiliaries	–	–	8 *s.* p'week each.
	Extra Allowances	–	–	13 *s.* p' week.
	15 Rural Post Messengers	–	–	650 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 254 *l.* p' year.			
Runcorn	3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	1 ditto	–	–	8 *s.* p' week.
	Extra Allowances	–	–	8 *s.* p' week.
	1 Rural Post Messenger	–	–	34 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, 42 *l.* p' year.			
Ryde	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.*
	9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	1 Letter Carrier	–	–	13 *s.* p' week.
	1 Auxiliary Summer Letter Carrier.	–	–	7 *s.* p' week.
	1 Auxiliary	–	–	6 *s.* p' week.
	Extra Allowances	–	–	8 *s.* 6 *d.* p' week.
	4 Rural Post Messengers	–	–	161 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 243 *l.* p'year.			
St. Albans	1 Clerk	18 *s.* p' week	1 *s.*	25 *s.*
	4 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
	2 ditto	–	–	9 *s.*
	1 ditto	–	–	8 *s.*
	Extra Allowances	–	–	7 *s.* p' week.
	6 Rural Post Messengers	–	–	359 *l.* p' year.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 77 *l.* p' year.			
St. Helens	1 Clerk	18 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	4 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	12 *s.* p' week.
	Extra Allowances	–	–	5 *s.* p' week.
	4 Rural Post Messengers	–	–	176 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 26 *l.* p' year.			
St. Ives	1 Letter Carrier	14 *s.* p' week	6 *d.*	18 *s.*
	Extra Allowances	–	–	2 *s.* p' week.
	3 Rural Post Messengers	–	–	138 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 38 *l.* p' year.			
St. Neots	1 Letter Carrier	12 *s.* p' week	6 *d.*	16 *s.*
	1 Auxiliary	–	–	8 *s.* p' week.
	1 Auxiliary Letter Carrier	–	–	6 *s.* p' week.
	Extra Allowances	–	–	29 *s.* p' week.
	7 Rural Post Messengers	–	–	342 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 *l.* p' year.			
Salisbury	1 Clerk	100 *l.* p' year	5 *l.*	120 *l.*
	4 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
		1 Clerk rising to 36 *s.*		
	6 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	Extra Allowances	–	–	7 *s.* p' week.
	16 Rural Post Messengers	–	–	675 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 498 *l.* p' year.			
Scarborough	3 Clerks	20 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
		First Clerk rising to 33 *s.*		
	1 Counter Clerk	–	–	12 *s.* p' week.
	1 Assistant Clerk	–	–	15 *s.* p' week.
	8 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	16 *s.* p' week.
	2 Auxiliaries (Summer Allowances)	–	–	30 *s.* p' week.
	6 ditto	–	–	10 *s.* p' week.
	Extra Allowances	–	–	7 *s.* p' week.
	2 Rural Post Messengers	–	–	83 *l.* p' year.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 22 *l.* p' year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	67,183	6,525	61,988	1,296	110,388	6,755	370,763	- -	16,593	-	5,493	5,012
Selby - - - - -	90	14	111	-	-	11	542	- -	60	-	16	-
Settle - - - - -	40	5	21	-	-	3	124	- -	10	-	11	-
Sevenoaks - - - -	140	22	183	1	55	7	729	- -	30	-	25	-
Shaftesbury - - - -	75	10	67	-	-	7	335	- -	40	-	11	-
Sheerness - - - -	140	5	47	1	78	4	796	- -	35	-	-	-
Sheffield - - - -	550	74	*544	29	2,695	93	5,530	- -	-	-	70	-
Shepton Mallet - - -	75	4	64	-	-	4	212	- -	30	-	10	-
Sherborne - - - -	125	15	140	-	-	10	502	- -	75	-	4	-
Shifnal - - - - -	60	6	46	-	-	7	293	- -	35	-	11	-
Shipley (Yorkshire) - - -	90	3	35	-	-	6	268	- -	50	-	13	-
Shipston-on-Stour - - -	†66	9	56	-	-	5	264	- -	20	-	9	-
Shoreham - - - -	‡80	5	58	-	-	4	213	- -	35	-	9	-
Shrewsbury - - - -	460	143	1,594	21	1,746	85	4,805	- -	-	-	32	140
Sidmouth - - - -	65	3	49	-	-	6	189	- -	35	-	13	-
Sittingbourne - - -	130	17	148	-	-	9	538	- -	70	-	5	-
Skipton - - - - -	90	27	199	-	-	7	425	- -	60	-	25	-
Sleaford - - - - -	100	21	134	-	-	8	458	- -	50	-	16	-
Carried forward - - -	69,559	6,908	65,484	1,348	114,962	7,031	386,986	- -	17,228	-	5,723	5,152

* Including 3 *l.* compensation for loss of Private Box and Bag Rents, to present holder only.
† Including 16 *l.* compensation for loss of Private Box and Bag Rents. ‡ Including 5 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	14,048	651,468
–	–	–	–	819
–	–	–	–	206
–	–	–	46	1,208
–	–	–	–	528
–	–	–	80	1,176
–	–	–	266	9,605
–	–	–	–	391
–	–	–	30	876
–	–	–	–	445
–	–	–	–	456
–	–	–	–	415
–	–	–	–	395
–	–	–	105	8,882
–	–	–	–	351
–	–	–	33	924
–	–	–	–	799
–	–	–	–	758
–	–	–	14,608	679,702

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Selby	1 Letter Carrier	14 *s.* p' week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	16 *s.* p' week.
	1 ditto	–	–	7 *s.* p' week.
	Extra Allowances	–	–	2 *s.* p' week.
	8 Rural Post Messengers	–	–	341 *l.* p' year.
	Allowances to Sub-Postmasters and others for Delivery, &c., 91 *l.* p' year.			
Sevenoaks	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
	2 Auxiliary Letter Carriers	–	–	12 *s.* p' week.
	1 ditto ditto	–	–	9 *s.* p' week.
	1 Auxiliary	–	–	6 *s.* p' week.
	Extra Allowances	–	–	22 *s.* p' week.
	3 Rural Post Messengers	–	–	263 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 311 *l.* p' year.			
Sheerness	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
	3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	Extra Allowances	–	–	20 *s.* 6 *d.* p' week.
	Sub-office Allowances	–	–	50 *l.* p' year.
	1 Rural Post Messenger	–	–	44 *l.* p' year.
Sheffield	1 Chief Clerk	200 *l.* p' year	10 *l.*	250 *l.*
	1 Second Clerk	140 *l.* p' year	10 *l.*	180 *l.*
	6 Clerks	100 *l.* p' year	5 *l.*	140 *l.*
	8 Sorting Clerks, 1st Section	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	12 Sorting Clerks, 2nd Section	20 *s.* p' week.	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	90 *l.* p' year	5 *l.*	120 *l.*
	1 Assistant Inspector of Letter Carriers.	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	48 Sorters and Letter Carriers	18 *s.* p' week	1 *s.*	23 *s.*, with rise after 10 years to 25 *s.*
	27 Auxiliaries	–	–	10 *s.* p' week.
	Allowances to 12 Bag Collectors, each at	–	–	8 *s.* p' week.
	Extra Allowances	–	–	4 *l.* p' week.
	5 Allowances for sorting Newspapers, of 3 *s.* p' week		–	15 *s.* p' week.
	Medical Officer, 8 *s.* 6 *d.* each man, estimated at	–	–	45 *l.* p' year.
	4 Rural Post Messengers	–	–	181 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,292 *l.* p' year.			
Shipley	2 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	12 *s.* p' week.
	2 ditto	–	–	8 *s.* p' week.
	Extra Allowances	–	–	3 *s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 57 *l.* p' year.			
Shoreham	1 Letter Carrier	14 *s.* p' week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	9 *s.* p' week.
	Extra Allowances	–	–	8 *s.* 9 *d.* p' week.
	2 Rural Post Messengers	–	–	65 *l.* p'year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 53 *l.* p' year.			
Shrewsbury	1 Clerk	140 *l.* p' year	6 *l.*	180 *l.*
	4 Clerks	100 *l.* p' year	5 *l.*	130 *l.*
	6 Sorting Clerks, Upper Section, 27 *s.* p' week		1 *s.* 6 *d.*	35 *s.*
	9 Sorting Clerks, Lower Section, 18 *s.* p' week		1 *s.* 6 *d.*	25 *s.*
	2 Sorters	–	–	10 *s.* p' week.
	10 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	15 *s.* p' week.
	1 ditto	–	–	12 *s.* p' week.
	1 ditto	–	–	10 *s.* 6 *d.* p' wk.
	1 ditto	–	–	9 *s.* 6 *d.* p'week.
	Extra Allowances for collecting bags, &c.	–	–	17 *s.* p' week.
	1 Medical Officer, estimated at	–	–	19 *l.* p' year.
	69 Rural Post Messengers	–	–	2,577 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,487 *l.* p' year			
Sittingbourne	2 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* 6 *d.* p' week
	Extra Allowances for Station Service, &c.	–	–	27 *s.* 8 *d.* p' week
	6 Rural Post Messengers	–	–	221 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 185 *l.* p' year.			
Skipton	2 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	Extra Allowances	–	–	1 *s.* 6 *d.* p' week
	5 Rural Post Messengers	–	–	224 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 109 *l.* p' year			

POST OFFICE—(C) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers		Sorters, Stampers, Messengers. Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidentul Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	69,559	6,908	65,484	1,348	114,962	7,031	386,986	- -	17,228	-	5,723	5,152
Slough - - - - - -	130	13	152	1	55	14	629	- -	70	-	24	-
Soham - - - - - -	80	11	119	-	-	4	224	- -	35	-	4	-
Southall - - - - -	40	3	24	-	-	5	204	- -	-	-	6	-
Southampton - - - - -	*578	53	640	16	1,468	56	2,698	- -	-	-	21	135
Southend - - - - -	120	3	33	-	-	5	206	- -	65	-	1	-
South Molton - - - -	†86	10	‡112	-	-	10	390	- -	30	-	10	-
Southport - - - - -	220	11	68	7	410	26	1,105	- -	47	-	1	80
South Shields - - -	192	4	31	4	243	13	623	- -	-	-	1	6
Southwell - - - - -	60	7	42	-	-	6	248	- -	30	-	7	-
Sowerby Bridge - - -	70	-	-	-	-	3	124	- -	25	-	12	-
Spalding - - - - -	105	16	108	1	57	11	679	- -	50	-	18	-
Spennymoor - - - - -	58	2	13	-	-	-	130	- -	40	-	10	-
Spilsby - - - - - -	85	11	53	13	-	7	424	- -	45	-	14	-
Stafford - - - - - -	100	26	237	13	949	30	1,503	- -	50	-	51	-
Carried forward - - -	71,483	7,078	67,116	1,390	118,144	7,221	396,173	- -	17,715	-	5,903	5,373

* Including 128 *l.* a year in lieu of Stamp Poundage.

† Including 6 *l.*, compensation for loss of Private Box and Bag Rents.

‡ Including 1 *l.*, compensation to Sub-Postmaster of Castle Hill, for loss of Private Box and Bag Rents.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS, in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	14,608	679,702
–	–	–	–	1,060
–	–	–	–	462
–	–	–	159	5,699
–	–	–	40	465
–	–	–	–	625
–	–	–	60	1,991
–	–	–	135	1,231
–	–	–	–	387
–	–	–	–	231
–	–	–	45	1,062
–	–	–	–	251
–	–	–	–	621
–	–	–	160	3,050
–	–	–	15,207	697,114

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annua Increment.	Maximum.
Slough	1 Clerk	18 *s.* p' week	1 *s.*	24 *s.*, thence by 1 *s.* 6 *d.* to 30 *s.*
	2 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.*
	2 Letter Carriers	–	–	8 *s.* p' week.
	1 Railway Messenger	–	–	15 *s.* p' week.
	1 Auxiliary	–	–	7 *s.* p' week.
	Extra Allowances	–	–	8 *s.* p' week.
	8 Rural Post Messengers	–	–	326 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 102 *l.* p' year			
Southall	2 Letter Carriers	14 *s.* p' week.	1 *s.*	18 *s.* p' week.
	Extra Allowances	–	–	1 *s.* p' week.
	3 Rural Post Messengers	–	–	108 *l.* p' year.
Southampton	1 Clerk	160 *l.* p' year	5 *l.*	200 *l.*
	§ 5 ditto	100 *l.* p' year	5 *l.*	130 *l.*
	4 Sorting Clerks, Upper Section	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	‖ 5 Sorting Clerks, Lower Section	20 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
	15 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	21 *s.*
	4 Auxiliaries	–	–	11 *s.* p' week.
	2 ditto	–	–	10 *s.* p' week.
	7 ditto	–	–	9 *s.* p' week.
	4 ditto	–	–	7 *s.* p' week.
	1 ditto	–	–	6 *s.* p' week.
	Extra Allowances	–	–	15 *s.* 6 *d.* p'week.
	1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		–	19 *l.* p' year.
	23 Rural Post Messengers	–	–	891 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 582 *l.* p' year.			
Southend	3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	2 Rural Post Messengers	–	–	47 *l.* p' year.
	Extra Allowances	–	–	5 *s.* p' week.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 23 *l.* p' year.			
Southport	1 Clerk	90 *l.* a year	4 *l.*	110 *l.* p' year.
	1 Clerk	25 *s.* p' week	1 *s* 6 *d.*	32 *s.* 6 *d.*
	4 Sorting Clerks	18 *s.* p' week.	1 *s.*	24 *s.*
	1 Boy Clerk	–	–	12 *s.* p' week.
	13 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
	8 Auxiliaries	–	–	12 *s.* p' week.
	4 ditto	–	–	8 *s.* p' week.
	Extra Allowances	–	–	25 *s.* 6 *d.* p' week.
	1 Rural Post Messenger	–	–	39 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 29 *l.* p' year.			
South Shields	1 Clerk	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	3 Clerks	20 *s.* p' week	1 *s.*	25 *s.*, thence 1 *s.* 6 *d.* to 33 *s.*
	1 Sorter	18 *s.* p' week	1 *s.*	22 *s.*
	7 Letter Carriers, &c.	18 *s.* p' week	1 *s.*	22 *s.*
	1 Auxiliary	–	–	16 *s.* p' week.
	4 ditto	–	–	9 *s.* p' week.
	Extra Allowances	–	–	3 *s.* 6 *d.* p' week
Sowerby Bridge	3 Letter Carriers	14 *s.* p' week.	1 *s.*	18 *s.*
	Extra Allowance	–	–	1 *s.* 6 *d.* p'week.
Spalding	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
	1 Auxiliary Letter Carrier	–	–	14 *s.* p' week.
	2 ditto	–	–	13 *s.* p' week.
	1 ditto	–	–	7 *s.* p' week.
	Extra Allowances	–	–	2 *s.* p' week.
	7 Rural Post Messengers	–	–	260 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 291 *l.* p' year			
Stafford	1 Superintending Clerk at Station Office.	160 *l.* a year	8 *l.*	200 *l.*
	2 Clerks	90 *l.* p' year	4 *l.*	110 *l.*
	9 Sorting Clerks	20 *s.* p' week	1 *s.*	24 *s.* then by 1 *s.* 6 *d.* to 30 *s.*
	8 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	22 *s.*
	5 Auxiliaries	–	–	14 *s.* p' week.
	2 ditto	–	–	8 *s.* p' week.
	Extra Allowances	–	–	13 *s.* 6 *d.* p'week.
	1 Medical Officer, at 8 *s.* 6 *d.* per man, estimated at		–	11 *l.* p' year.
	15 Rural Post Messengers	–	–	560 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 310 *l.* p' year.			

§ 3 of these clerks on Old Scale, 90 *l.* by 5 *l.* to 140 *l.*
‖ 3 of these clerks to rise to 30 *s.*, Old Scale.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	71,483	7,078	67,116	1,390	118,144	7,221	396,173	- -	17,715	-	5,903	5,373
Staines	110	11	196	-	-	11	781	- -	60	-	23	-
Stalybridge	99	2	12	-	-	6	281	- -	40	-	16	-
Stamford	197	16	105	3	185	11	724	- -	-	-	3	48
Stanmore	60	1	10	-	-	5	190	- -	20	-	4	-
Staplehurst	90	16	210	1	86	13	943	-	15	-	7	-
Stevenage	60	5	39	-	-	6	259	- -	25	-	7	-
Stockport	300	29	249	6	433	31	1,760	- -	-	-	9	-
Stockton-on-Tees	200	10	82	5	329	14	861	- -	-	-		65
Stoke-on-Trent	371	53	750	12	884	51	3,161	- -	-	-	9	-
Stone	80	7	52	-	-	9	373	- -	30	-	14	-
Stonehouse, Gloucester	70	12	91	-	-	7	286	- -	30	-	9	-
Stoney Stratford	80	11	86	-	-	6	280	-	30	-	11	-
Stonham	40	10	74	-	-	6	311	- -	20	-	4	-
Stourbridge	183	12	138	3	182	11	703	- -	-	-	6	-
Stourport	40	2	10	-	-	5	229	- -	20	-	11	-
Stowmarket	‡80	8	64	-	-	6	328	- -	30	-	8	-
Stratford-on-Avon	100	7	45	-	-	9	401	- -	40	-	27	-
Carried forward	73,643	7,290	69,329	1,420	120,243	7,428	408,044	- -	18,075	-	6,072	5,486

† Including 40 *l.* a year to Hanley Sub-office,

‡ Including 15 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	15,207	697,114
–	–	–	–	1,170
–	–	–	–	448
–	–	–	45	1,307
–	–	–	–	284
–	–	–	33	1,384
–	–	–	–	390
–	–	–	77	2,828
–	–	–	33	1,571
–	–	–	†94	5,269
–	–	–	–	549
–	–	–	–	486
–	–	–	–	487
–	–	–	–	449
–	–	–	50	1,262
–	–	–	–	310
–	–	–	–	510
–	–	–	–	613
–	–	–	15,539	716,431

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Staines	2 Letter Carriers	16 *s.* p' week.	1 *s.*	18 *s.*
	1 Auxiliary	–	–	12*s.* p' week.
	Extra Allowances	–	–	5 *s.* 6 *d.* p'wee
	8 Rural Post Messengers	–	–	338 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 313 *l.* p' yea			
Stalybridge	4 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	12 *s.* p' week.
	1 Rural Post Messenger	–	–	42 *l.* p' year.
Stamford	3 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
	4 Letter Carriers, &c.	14 *s.* p' week	1 *s.*	18 *s.*
	Extra Allowance	–	–	4 *s.* 6 *d.* p' wee
	7 Rural Post Messengers	–	–	441 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 95 *l.* p' yea			
Staplehurst	1 Clerk	20 *s.* p' week	1 *s.*	33 *s.*
	1 Letter Carrier	–	–	6 *s.* 6 *d.* p' wee
	1 ditto	–	–	8 *s.* p' week.
	Extra Allowance	–	–	10 *s.* p'week.
	11 Rural Post Messengers	–	–	422 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 447 *l.* p' yea			
Stockport	1 Clerk	90 *l.* p' year	4 *l.*	110 *l.*
	2 Clerks	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	3 Sorting Clerks	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
	12 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	20 *s.*
	6 ditto	–	–	12 *s.* p' week.
	5 Auxiliaries	–	–	8*s.* p' week.
	Extra Allowances	–	–	31 *s.* 6*d.* p' wee
	8 Rural Post Messengers	–	–	276 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 529 *l.* p' year			
Stockton-on-Tees	1 Clerk	90 *l.* p' year	4 *l.*	110 *l.* p' year.
	4 Clerks	20 *s.* p' week	1 *s.*	25 *s.*, thence 1 *s.* 6 *d.* to 30 *s* 1 Clerk rising 33 *s.*
	1 Sorter, &c.	20 *s.* p' week	1 *s.*	25 *s.*
	*7 Letter Carriers, &c.	18 *s.* p'week	1 *s.*	21 *s.*
	1 Auxiliary	–	–	8 *s.* p' week.
	7 ditto	–	–	10 *s.* p' week.
	1 ditto	–	–	6*s.* p' week.
	Extra Allowances	–	–	29 *s.* 6*d.* p'wee
	3 Rural Post Messengers	–	–	141 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 61 *l.* p' yea			
Stoke-on-Trent	1 Clerk	120*l.* p' year	5 *l.*	160 *l.*
	3 Clerks	90*l.* p' year	4 *l.*	110 *l.*
	6 Sorting ditto	18*s.* p'week	1 *s.* 6 *d.*	33 *s.*
	1 Sorting Clerk, at 18 *s.* a week fixed wages.			
	3 Stampers	16*s.* p' week	1 *s.*	20 *s.*
	13 Letter Carriers	16*s.* p' week	1 *s.*	20 *s.*
	Additional allowance of 2*s.* a week to Head Lettter Carrier.			
	8 Letter Carriers	–	–	8 *s.* p' week.
	2 ditto	–	–	10 *s.* p' week.
	2 Auxiliaries	–	–	7 *s.* p' week.
	Extra Allowances	–	–	9 *s.* p' week.
	1 Medical Officer, 8 *s.* 6 *d.* per man, estimated at		–	13 *l.* p' year.
	1 Hanley Sub-office Letter Carrier	14 *s.* p' week.	6 *d.*	18 *s.*
	2 Tunstall ditto	14 *s.* p' week.	1 *s.*	18 *s.*
	2 Burslem ditto	16 *s.* p' week	1 *s.*	20 *s.*
	3 Longton ditto	16 *s.* p' week	1 *s.*	20 *s.*
	15 Rural Post Messengers	–	–	634 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 328 *l.* p' year			
Stourbridge	3 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	30 *s.*
	4 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	20 *s.*
	1 Auxiliary	–	–	9 *s.* p' week.
	Extra Allowances	–	–	2 *s.* p' week.
	6 Rural Post Messengers	–	–	282 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 196 *l.* p' yea			
Stratford-on-Avon	1 Letter Carrier	16 *s.* p' week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	10*s.* 6*d.* p' wee
	Extra Allowance	–	–	10*s.* 6*d.* p' wee
	7 Rural Post Messengers	–	–	303 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 *l.* p' year			

* These appointments may be converted, at the option of the Surveyor, in fixed allowances of 21 *s.* per week each to the Postmaster. Of these 7 Lett Carrierships 6 have already been converted into Allowances to the Postmaster.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post-masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	73,643	7,290	69,329	1,420	120,243	7,428	408,044	- -	18,075	–	6,072	5,486
Stroud, Gloucester - - -	198	18	211	3	198	17	949	- -	–	–	6	–
Sudbury, Suffolk - - -	120	20	154	–	–	9	540	- -	90	–	16	–
Sunderland - - - -	420	16	148	11	895	41	2,009	- -	–	–	2	106
Sutton - - - - - -	100	7	81	–	–	13	660	- -	50	–	11	–
Swaffham - - - -	70	12	95	–	–	6	272	- -	25	–	11	–
Swansea - - - -	405	26	290	15	1,151	29	1,759	- -	–	–	3	78
Swindon - - - -	208	26	357	3	222	25	1,382	- -	–	–	9	–
Tadcaster - - - -	* 91	16	149	–	–	12	568	- -	45	–	9	–
Taibach - - - -	† 66	3	40	–	–	4	281	- -	20	–	3	–
Tamworth - - - -	80	10	53	–	–	12	592	- -	40	–	24	–
Tarporley - - - -	45	6	35	–	–	6	297	- -	30	–	8	–
Taunton - - - - -	375	64	737	15	1,116	38	2,065	- -	10	–	18	17
Tavistock - - - -	100	5	70	–	–	6	337	- -	45	–	13	–
Carried forward - - -	75,921	7,519	71,749	1,467	123,825	7,646	419,755	- -	18,430	–	6,205	5,687

* Including 11 *l.* as compensation for loss of Private Box and Bag Rents.
† Including 11 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Force.	Minimum.	Annual Increment.	Maximum
						Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
£.	£.	£.	£.	£.					
-	-	- -	15,539	716,431	Stroud - -	1 Clerk - - - -	20 *s.* p' week -	1 *s.*	33 *s.*
						2 Clerks - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
						1 Sorter - - - -	16 *s.* p' week -	1 *s.*	24 *s.*
						1 Auxiliary - - -	- -	- -	14 *s.* a week
						2 Letter Carriers - -	14 *s.* p' week -	1 *s.*	18 *s.*
						Extra Allowances - -	- -	- -	16 *s.* 6 *d.* p' w
-	-	- -	75	1,637		13 Rural Post Messengers -	- -	- -	549 *l.* p' ye
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 189 *l.* p' y			
-	-	- -	- -	920	Sunderland -	1 Clerk - - - -	140 *l.* p' year -	6 *l.*	180 *l.*
						2 Clerks - - - -	90 *l.* p' year -	4 *l.*	110 *l.*
						3 Sorting Clerks - -	27 *s.* p' week -	1 *s.* 6 *d.*	35 *s.*
						4 ditto - - - -	20 *s.* p' week -	1 *s.*	25 *s.*
						(1 Clerk rising by 1 *s.* 6 *d.* to 33 *s.*, old scale.)			
-	-	- -	110	3,690		1 Sorter - - - -	18 *s.* p' week -	1 *s.*	22 *s.*
						1 Head Letter Carrier -	24 *s.* p' week -	1 *s.*	28 *s.*
						17 Letter Carriers - -	18 *s.* p' week -	1 *s.*	23 *s.*, after years' good vice to 25 *s*
						1 Auxiliary - - -	- -	- -	8 *s.* p' week.
-	-	- -	5	907		12 ditto - - - -	- -	- -	10 *s.* p' wee
						1 ditto - - - -	- -	- -	10 *s.* 6 *d* p' w
						Extra Allowances - -	- -	- -	19 *s.* p' week
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		- -	19 *l.* p' year.
						7 Rural Post Messengers -	- -	- -	280 *l.* p yea
-	-	- -	- -	473		1 Sub-office Letter Carrier (Seaham).	13 *s.* p' week -	6 *d.*	17 *s.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 170 *l.* p' ye			
					Sutton - -	8 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
						Extra Allowances - -	- -	- -	6 *s.* p' week.
-	-	- -	120	3,806		Carshalton Sub-office, 5 Letter Carriers.	16 *s.* p' week -	1 *s.*	20 *s.*
						Weekly Allowances to Sub-Postmaster for Delivery, &c. -			29 *l.* p' year
					Swansea - -	1 Clerk - - - -	140 *l.* p' year -	6 *l.*	180 *l.*
-	-	- -	70	2,248		4 Clerks - - - -	90 *l.* p' year -	4 *l.*	110 *l.*
						9 Sorting ditto - - -	18 *s.* p' week -	1 *s.*	25 *s.*, then 1 *s.* 6 *d.* to 3
						17 Letter Carriers - -	18 *s.* p' week -	1 *s.*	21 *s.*
						1 Auxiliary - - -	- -	- -	12 *s.* p' week
						3 ditto - - - -	- -	- -	17 *s.* p' week
-	-	- -	- -	862		1 ditto - - - -	- -	- -	13 *s.* p' week.
						1 ditto - - - -	- -	- -	9 *s.* p' week.
						1 ditto - - - -	- -	- -	6 *s.* p' week.
						Extra Allowances - -	- -	- -	17 *s.* p' week
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at		- -	17 *l.* p' year.
						5 Rural Post Messengers	- -	- -	193 *l.* p' year
-	-	- -	- -	410		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 407 *l.* p' year			
					Swindon - -	1 Clerk - - - -	80 *l.* p' year -	4 *l.*	100 *l.*
						2 Clerks - - - -	18 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
						1 Sorter - - - -	16 *s.* p' week -	1 *s.*	24 *s.*
-	-	- -	- -	789		4 Letter Carriers - -	14 *s.* p' week -	1 *s.*	18 *s.*
						Extra Allowances - -	- -	- -	9 *s.* p' week.
						20 Rural Post Messengers -	- -	- -	809 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 315 *l.* p' year.			
-	-	- -	- -	415	Taibach - -	1 Letter Carrier - -	16 *s.* p' week -	1 *s.*	18 *s.*
						Extra Allowances - -	- -	- -	11 *s.* p' week.
						3 Rural Post Messengers -	- -	- -	125 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 86 *l.* p' year			
-	-	- -	73	4,411	Taunton - -	1 Clerk - - - -	120 *l.* p' year -	5 *l.*	160 *l.*
						3 Clerks - - - -	90 *l.* p' year -	4 *l.*	110 *l.*
						5 Sorting Clerks - -	26 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
						6 Sorting Clerks, Lower Section.	20 *s.* p' week -	1 *s.*	25 *s*
-	-	- -	- -	565		5 Letter Carriers, &c. -	16 *s.* p' week -	6 *d.*	18 *s.*
						1 Suburban Letter Carrier -	- -	- -	15 *s.* p' week.
						1 Auxiliary - - -	- -	- -	7 *s* p' week.
						1 ditto - - - -	- -	- -	9 *s.* p' week.
						Extra Allowances for clearing Pillar Boxes, &c.		- -	23 *s* p' week.
						30 Rural Post Messengers - -	- -	- -	1,111 *l.* p' yea
-	-	- -	15,992	737,564		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 603 *l.* p' year			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	75,921	7,519	71,749	1,467	123,825	7,646	419,755	- -	18,430	-	6,205	5,687
Teignmouth	120	3	18	-	-	6	280	- -	75	-	25	-
Tenbury	60	6	54	-	-	9	387	- -	20	-	11	-
Tenby	*134	7	39		-	9	378	- -	60	-	19	-
Tetbury	50	4	25	-	-	5	161	- -	15	-	8	-
Tetsworth	50	10	105	-	-	9	368	- -	25	-	4	-
Tewkesbury	110	15	100	-	-	11	516	- -	45	-	19	-
Thame	70	5	68	-	-	4	209	- -	20	-	8	-
Thetford	120	23	208	-	-	17	726	- -	120	-	11	-
Thirsk	105	9	69	-	-	8	518	- -	50	-	20	-
Thrapstone	90	11	86	-	-	8	342	- -	30	-	11	-
Tipton	90	6	32	-	-	9	364	- -	80	-	8	-
Tiverton	150	16	163	-	-	18	744	- -	100	-	2	-
Todmorden	80	6	51	-	-	8	326	- -	40	-	16	-
Torquay	300	8	163	6	437	22	1,291	- -	‖31	-	-	51
Torrington	55	2	30	-	-	5	194	- -	15	-	7	-
Totnes	88	§11	90	-	-	10	466	- -	65	-	20	-
Towcester	†60	9	55	-	-	7	297	- -	25	-	8	-
Tredegar	110	6	88	-	-	5	424	- -	50	-	8	-
Tring	‡97	13	117	-	-	13	617	- -	40	-	8	-
Trowbridge	110	5	58	-	-	8	326	- -	50	-	18	-
Truro	202	20	253	1	73	14	755	- -	100	-	2	-
Tunbridge	175	8	88	1	60	9	665	- -	60	-	1	-
Carried forward	78,347	7,722	73,709	1,475	124,395	7,860	430,100	- -	19,546	-	6,439	5,738

* Including 4 *l.* compensation for loss of Private Box and Bag Rents.
† Including 10 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 17 *l.* compensation for loss of Private Box and Bag Rents.
§ Including 2 *l.* 11 *s.* compensation for loss of Private Box and Bag Rents to Sub-Postmaster of Harberton.
‖ Including 10 *l.* to Sub-Office, Brixham.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877-78.
£.	£.	£.	£.	£.
-	-	-	15,992	737,564
-	-	-	-	518
-	-	-	-	532
-	-	-	-	630
-	-	-	-	259
-	-	-	-	552
-	-	-	-	790
-	-	-	-	366
-	-	-	-	1,185
-	-	-	-	762
-	-	-	-	559
-	-	-	-	574
-	-	-	55	1,214
-	-	-	-	513
-	-	-	45	2,318
-	-	-	-	301
-	-	-	-	729
-	-	-	-	445
-	-	-	-	680
-	-	-	-	879
-	-	-	40	602
-	-	-	40	1,425
-	-	-	52	1,101
-	-	-	16,224	754,198

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Teignmouth	3 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
	1 Auxiliary	-	-	14 *s.* p' week.
	Extra Allowances	-	-	7 *s.* p' week.
	2 Rural Post Messengers	-	-	85 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 21 *l.* p' year.			
Tenby	2 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	1 Auxiliary Letter Carrier	-	-	14 *s.* p. week.
	Ditto in Summer, during three months	-	-	11 *s.* p' week.
	Extra Allowances	-	-	3 *s.* a week.
	5 Rural Post Messengers	-	-	187 *l.* p' year.
	Allowances to Sub-Postmasters & others for Delivery, &c.			43 *l.* p' year.
	* Including 4 *l.* as compensation for loss of Private Box and Bag Rents.			
Tewkesbury	1 Letter Carrier	14 *s.* p' week	6 *d.*	16 *s.*
	1 Auxiliary	-	-	7 *s.* p' week.
	Extra Allowances	-	-	7 *s.* p' week.
	9 Rural Post Messengers	-	-	364 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 74 *l.* p' year			
Thetford	1 Letter Carrier	12 *s.* p' week	6 *d.*	16 *s.*
	1 Railway Messenger	-	-	15 *s.* p' week.
	Extra Allowances	-	-	5 *s.* p' week.
	15 Rural Post Messengers	-	-	554 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 81 *l.* p' year.			
Tipton	6 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	3 ditto Auxiliary	-	-	8 *s.* p' week.
	Extra Allowances	-	-	5 *s.* p' week.
Tiverton	2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
	1 Auxiliary	-	-	8 *s.* p' week.
	1 ditto	-	-	7 *s.* p' week.
	1 ditto	-	-	6 *s.* p' week.
	Extra Allowances	-	-	30 *s.* 6 *d.* p'week.
	13 Rural Post Messengers	-	-	471 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 57 *l.* p' year.			
Todmorden	2 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
	1 Auxiliary	-	-	7 *s.* p' week.
	Extra Allowances	-	-	1 *s.* p' week.
	5 Rural Post Messengers	-	-	185 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 *l.* p' year.			
Torquay	1 Chief Clerk	110 *l.* p' year	5 *l.*	140 *l.*
	5 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	30 *s.*; senior clerk rising to 33 *s.*
	11 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
	1 to receive 4 *s.* a week extra as Head Letter Carrier.			
	5 Auxiliaries	-	-	13 *s.* p'wk. each.
	1 ditto	-	-	10 *s.* p' week.
	2 ditto	-	-	6 *s.* p' week.
	Extra Allowances for Collection	-	-	35 *s.* 6 *d.* p'wk.
	3 Rural Post Messengers	-	-	99 *l.* p' year.
	Weekly Allowances to Sub-Postmassers & others for Delivery, &c., 345 *l.* p' year.			
Tredegar	2 Letter Carriers	16 *s.* p' week	1 *s.*	18 *s.*
	2 Auxiliaries	-	-	7 *s.* p' week.
	Extra Allowances	-	-	1 *s.* p' week.
	1 Rural Post Messenger	-	-	83 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 208 *l.* p' year.			
Trowbridge	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
	Extra Allowances	-	-	3 *s.* 6 *d.*
	5 Rural Post Messengers	-	-	184 *l.* p' year.
Truro	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
	2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
	2 Auxiliaries	-	-	7 *s.* p' week.
	2 Auxiliaries	-	-	6 *s.* p' week.
	Extra Allowances	-	-	18 *s.* 6 *d.* p'week.
	8 Rural Post Messengers	-	-	295 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 261 *l.* p' year.			
Tunbridge	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.*
	4 Letter Carriers	14 *s.* p' week	1 *s.*	16 *s.*
	Extra Allowances	-	-	19 *s.* p' week.
	5 Rural Post Messengers	-	-	327 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 126 *l.* p' year.			

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	78,347	7,722	73,709	1,475	124,395	7,860	430,100	- -	19,546	–	6,439	5,738
Tunbridge Wells	250	22	208	4	320	16	1,301	- -	–	–	7	–
Twickenham	125	8	149	1	73	19	1,008	- -	30	–	16	–
Uckfield	60	10	64	–	–	5	291	- -	20	–	13	–
Ulceby	70	13	77	–	–	4	313	- -	20	–	7	–
Ulverstone	125	11	71	–	–	9	446	- -	65	–	27	–
Uppingham	95	5	32	–	–	8	315	- -	30	–	13	–
Uxbridge	110	12	100	1	55	14	663	- -	50	–	27	–
Ventnor	86	1	4	–	–	4	170	- -	100	–	29	–
Wakefield	270	29	204	5	316	23	1,360	- -	–	–	9	–
Wallingford	100	14	104	–	–	8	428	- -	80	–	14	–
Walsall	224	10	79	5	354	20	986	- -	–	–	3	–
Waltham Cross	*92	6	105	–	–	12	593	- -	50	–	9	–
Wangford	70	6	62	–	–	2	268	- -	20	–	3	–
Wansford	45	8	72	–	–	2	121	- -	20	–	4	–
Wantage	90	9	70	–	–	6	281	- -	50	–	14	–
Ware	†127	13	171	–	–	7	397	- -	100	–	14	–
Wareham	80	9	87	–	–	6	305	- -	40	–	13	–
Warminster	90	6	33	–	–	8	312	- -	45	–	15	–
Warrington	294	21	209	7	508	33	1,641	- -	‡10	–	3	1
Warwick	134	14	125	1	78	10	613	- -	40	–	27	–
Carried forward	80,884	7,949	75,735	1,499	126,099	8,076	441,912	- -	20,316	–	6,706	5,739

* Including 2 *l.* compensation for loss of Private Box and Bag Rents. † Including 7 *l.* compensation for loss of Private Box and Bag Rents.
‡ To Sub-Postmaster of Preston Brook.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
-	-	-	16,224	754,498	Tunbridge Wells	1 Clerk	100 *l.* p' annum	5 *l.*	120 *l.*
						3 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
							One rising to 36 *s.*		
-	-	-	65	2,151		10 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary	-	-	12 *s.* 6 *d.* p' week.
						Extra Allowances	-	-	12 *s.* 6 *d.* p' week.
						5 Rural Post Messengers	-	-	289 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 449 *l.* p' year.			
-	-	-	40	1,441	Twickenham	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						8 Letter Carriers	16 *s.* p' week.	1 *s.*	21 *s.*
						3 ditto	-	-	16 *s.* p' week.
-	-	-	-	448		1 Extra Allowance for acting as Head Letter Carrier			4 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 106 *l.* p' year.			
						Teddington Sub-Office:			
-	-	-	-	487		3 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						Sunbury Sub-Office:			
						2 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
						Hampton Sub-Office:			
-	-	-	45	779		3 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
					Uxbridge	1 Clerk	18 *s.* p' week	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
-	-	-	-	485		3 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						1 Auxiliary	-	-	10 *s.* p' week.
						1 ditto	-	-	6 *s.* p' week.
						Extra Allowances	-	-	4 *s.*
-	-	-	48	1,053		9 Rural Post Messengers	-	-	382 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 90 *l.* p' year.			
						Extra Allowances	-	-	6 *s.* p' week.
						1 Rural Post Messenger	-	-	44 *l.* p' year.
-	-	-	4	393	Ventnor	3 Letter Carriers	14 *s.*	1 *s.*	16 *s.*
					Wakefield	1 Clerk	90 *l.*	4 *l.*	110 *l.*
						1 Clerk	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.* 6 *d.*
-	-	-	80	2,239		3 Sorting Clerks	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						8 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
						3 Auxiliaries	-	-	12 *s.* p' week.
						3 ditto	-	-	8 *s.* p' week.
-	-	-	-	726		Extra Allowances	-	-	32 *s.* 6 *d.* p' week.
						9 Rural Post Messengers	-	-	377 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 339 *l.* p' year.			
-	-	-	90	1,736	Walsall	1 Clerk	32 *s.* p' week	1 *s.* 6 *d.*	40 *s.*
						1 ditto	20 *s.* p' week	1 *s.*	30 *s.*
						3 ditto Sorting	18 *s.* p' week	1 *s.*	28 *s.*
-	-	-	48	897		6 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	-	-	16 *s.* p' week.
						2 Auxiliaries	-	-	14 *s.* p' week.
						5 ditto	-	-	8 *s.* p' week.
-	-	-	-	423		Extra Allowances	-	-	3 *s.* p' week.
						6 Rural Post Messengers	-	-	270 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 187 *l.* p' year.			
-	-	-	-	262	Waltham Cross	9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary	-	-	11 *s.* p' week.
						Extra Allowances	-	-	4 *s.* 6 *d.* p' week.
						2 Rural Post Messengers	-	-	83 *l.* p' year.
-	-	-	-	505		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 14 *l.* p' year.			
					Ware	2 Letter Carriers	12 *s.* p' week.	6 *d.*	16 *s.*
						2 Auxiliaries	-	-	8 *s.* p' week.
-	-	-	-	809		Extra Allowances	-	-	7 *s.* p' week.
						3 Rural Post Messengers	-	-	149 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 114 *l.* p' year.			
-	-	-	-	525	Warrington	1 Clerk	95 *l.* p' annum	5 *l.*	120 *l.*
						2 ditto	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*
-	-	-	-	495		9 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
						4 Auxiliaries	-	-	12 *s.* p' week.
						10 ditto	-	-	8 *s.* p' week
						Extra Allowances	-	-	20 *s.* p' week.
-	-	-	100	2,766		10 Rural Post Messengers	-	-	387 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 398 *l.* p' year.			
-	-	-	50	1,067	Warwick	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers, &c.	14 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	-	-	7 *s.* p' week.
						Extra Allowances	-	-	24 *s.* 6 *d.* p' week.
-	-	-	16,794	774,185		6 Rural Post Messengers	-	-	237 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 169 *l.* p' year.			

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	80,884	7,949	75,735	1,499	126,099	8,076	441,912	- -	20,316	-	6,706	5,739
Watford	140	19	212	1	78	26	1,151	- -	70	-	23	-
Wednesbury	147	3	36	-	-	11	449	- -	85	-	-	-
Weedon	50	6	51	-	-	4	194	- -	20	-	8	-
Wellingborough	110	9	76	-	-	10	365	- -	60	-	22	-
Wellington (Salop)	190	31	279	1	73	20	1,101	- -	40	-	3	-
Wellington (Somerset)	*138	9	69	-	-	10	467	- -	70	-	18	-
Wells (Norfolk)	55	3	24	-	-	2	86	- -	20	-	6	-
Wells (Somerset)	†125	5	32	-	-	7	306	- -	50	-	18	-
Welshpool	‡115	9	51	-	-	8	354	- -	45	-	17	-
Welwyn	55	5	44	-	-	4	295	- -	15	-	9	-
West Bromwich	168	2	11	-	-	13	479	- -	138	-	-	-
Westbury	60	5	33	-	-	4	172	- -	10	-	9	-
West Hartlepool	200	5	46	1	60	10	402	- -	15	-	2	90
Weston-super-Mare	200	15	172	4	313	20	908	- -	52	-	6	45
Weybridge Station	90	10	121	-	-	10	691	- -	60	-	9	45
Weymouth	210	11	116	3	218	10	493	- -	60	-	15	-
Whitby	§177	7	58	-	-	13	417	- -	80	-	1	-
Whitchurch (Salop)	90	9	87	-	-	13	594	- -	50	-	16	-
Whitehaven	180	4	22	3	189	10	396	- -	55	-	1	-
Wickham Market	100	26	217	-	-	10	549	- -	55	-	11	-
Carried forward	83,484	8,142	77,492	1,512	127,030	8,291	451,781	- -	21,366	-	6,900	5,919

* Including 18 *l.* compensation for loss of Private Box and Bag Rents.
† Including 25 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 25 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–		- - -	16,794	774,185	Watford - -	1 Clerk - - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
						5 Letter Carriers - -	16 *s.* p' week -	6 *d.*	20 *s.*
						1 Auxiliary Letter Carrier -	- -	- -	10 *s.* 6 *d.* p'week.
–	–	- - -	45	1,719		1 Auxiliary - - -	- -	- -	10 *s.* p' week.
						1 ditto - - - - -	- -	- -	7 *s.* p' week.
						1 ditto - - - - -	- -	- -	6 *s.* p' week.
						17 Rural Post Messengers -	- -	- -	642 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 194 *l.* p' year.			
–	–	- -	22	739	Wednesbury -	7 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
						3 Auxiliaries - - -	- -	- -	8 *s.* p' week.
						Extra Allowances - -	- -	- -	1 *s.* 6 *d.* p' week.
–	–	- -	- -	323		1 Rural Post Messenger -	- -	- -	39 *l.* p' year.
					Wellingborough -	3 Letter Carriers and Station Messengers.	16 *s.* p' week -	6 *d.*	18 *s.*
						1 Auxiliary - - -	- -	- -	7 *s.* p' week.
–	–	- -	- -	633		1 Auxiliary - - -	- -	- -	9 *s.* p' week.
						Extra Allowances - -	- -	- -	2 *s.* p' week.
						5 Rural Post Messengers -	- -	- -	179 *l.* p' year.
–	–	- -	64	1,750	Wellington (Salop)	1 Clerk - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
						1 Letter Carrier - - -	- -	- -	18 *s.* p' week.
						1 ditto - - - - -	- -	- -	16 *s.* p' week.
						1 Auxiliary Letter Carrier -	- -	- -	8 *s.* p' week.
–	–	- -	- -	762		1 Auxiliary - - -	- -	- -	7 *s.* p' week.
						Extra Allowances - -	- -	- -	6 *s.* p' week.
						16 Rural Post Messengers -	- -	- -	646 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 286 *l.* p' yr.			
–	–	- -	- -	191	West Bromwich -	7 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
						6 Auxiliaries - - -	- -	- -	8 *s.* p' week.
						Extra Allowance - - -	- -	- -	4 *s.* p' week.
–	–	- -	- -	531		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 *l.* p' year.			
					West Hartlepool -	1 Clerk - - - -	18 *s.* p' week -	1 *s.*	30 *s.*
						2 Letter Carriers - -	- -	- -	20 *s.* p' week.
–	–	- -	- -	582		2 Auxiliaries - - -	- -	- -	12 *s.* p' week.
						4 ditto - - - - -	- -	- -	9 *s.* p' week.
						1 ditto - - - - -	- -	- -	7 *s.* p' week.
						Extra Allowances - -	- -	- -	18 *s.* p' week.
–	–	- -	- -	418		1 Rural Post Messenger -	- -	- -	47 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 30 *l.* p' year.			
					Weston-super-Mare	1 Clerk - - - -	90 *l.* p' year -	4 *l.*	110 *l.*
–	–	- -	38	834		1 ditto - - - -	20 *s.* p' week -	1 *s.*	33 *s.*
						2 Clerks - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
						7 Letter Carriers, &c. -	16 *s.* p' week -	6 *d.*	18 *s.*
						4 Auxiliaries - - -	- -	- -	13 *s.* p'wk. each.
–	–	- -	- -	284		1 Auxiliary - - -	- -	- -	12 *s.* p' week.
						1 ditto - - - -	- -	- -	7 *s.* p' week.
						Extra Allowance for Delivery	-	-	19 *s.* 6 *d.* p'week.
–	–	- -	30	845		7 Rural Post Messengers -	- -	- -	246 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 113 *l.* p' year.			
					Weymouth -	1 Clerk - - - -	20 *s.* p' week -	1 *s.*	33 *s.*
–	–	- -	40	1,736		2 ditto - - - -	20 *s.* p' week -	1 *s.*	30 *s.*
						2 Letter Carriers - -	14 *s.* p' week -	1 *s.*	18 *s.*
						3 Auxiliary Letter Carriers -	- -	- -	6 *s.* p' week.
–	–	- -	- -	1,016		1 Auxiliary - - -	- -	- -	6 *s.* 6 *d.* p' week.
						Extra Allowances - -	- -	- -	53 *s.* 6 *d.* p' week.
						4 Rural Post Messengers -	- -	- -	152 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c. ,54 *l.* p' year.			
–	–	- -	40	1,152	Whitby - -	4 Letter Carriers - -	12 *s.* p' week -	6 *d.*	16 *s.*
						2 Summer Letter Carriers (4 months in the year).	- -	- -	7 *s.* p' week.
–	–	- -	40	773		2 Auxiliaries - - -	- -	- -	7 *s.* p' week.
						Extra Allowances - -	- -	- -	4 *s.* p' week.
						Extra Allowances, 1 *s.* 6 *d.* a week during the season.			
–	–	- -	- -	837		5 Rural Post Messengers -	- -	- -	185 *l.* p' year.
					Whitehaven -	1 Clerk - - - -	26 *s.* p' week -	1 *s.* 6 *d.*	33 *s.*
–	–	-	67	910		2 Clerks - - - -	18 *s.* p' week - (half of the salary of one of these clerks is charged to Telegraphs).	1 *s.*	25 *s.* p' week
						3 Letter Carriers - -	16 *s.* p' week -	1 *s.*	20 *s.*
						1 Auxiliary - - -	- -	- -	9 *s.* 6 *d.* p' week.
–	–	- -	- -	932		2 ditto - - - -	- -	- -	7 *s.* p' week.
						1 ditto - - - -	- -	- -	8 *s.* p' week.
						Extra Allowances - -	- -	- -	5 *s.* 6 *d.* p' week.
–	–	- -	17,180	791,152		3 Rural Post Messengers -	- -	- -	139 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 10 *l.* p' year.			

§ The Postmaster is also in receipt of a superannuation allowance of 130 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-head (I).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	83,484	8,142	77,492	1,512	127,030	8,291	451,781	-	21,366	–	6,900	5,919
Widnes	85	4	34	–	–	5	300	-	55	–	19	–
Wigan	205	25	154	6	431	21	1,210	-	–	–	7	–
Wigton	70	4	15	–	–	7	290	-	25	–	11	–
Wimborne	80	10	97	–	–	11	441	-	60	–	19	–
Winchester	260	21	200	5	343	20	927	-	–	–	7	–
Winchfield	100	14	113	–	–	8	558	-	40	–	8	–
Windermere	115	4	39	–	–	2	229	-	60	–	8	–
Windsor	236	8	74	4	239	19	927	-	50	–	4	90
Winslow	70	6	54	–	–	6	261	-	15	–	7	–
Wisbeach	186	26	228	4	294	19	906	-	–	–	7	–
Witham	90	5	40	–	–	5	205	-	60	–	8	–
Witney	60	4	36	–	–	7	226	-	25	–	12	–
Woburn	65	6	46	–	–	5	222	-	20	–	8	–
Wokingham	110	4	35	–	–	7	374	-	80	–	13	–
Woking Station	80	8	101	–	–	4	345	-	45	–	6	–
Wolverhampton	435	28	234	16	1,230	33	1,920	-	–	–	8	–
Woodbridge	105	14	110	–	–	8	350	-	60	–	16	–
Woodford Green	80	6	115	–	–	17	758	-	20	–	9	–
Woodstock	70	5	26	–	–	3	128	-	10	–	7	–
Worcester	340	30	285	11	781	45	1,981	-	–	–	9	–
Workington	80	1	4	–	–	6	261	-	51	–	15	–
Carried forward	86,406	8,375	79,532	1,558	130,348	8,549	464,600	-	22,042	–	7,108	6,009

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	17,180	791,152
–	–	–	–	493
–	–	–	120	2,127
–	–	–	–	411
–	–	–	–	697
–	–	–	81	1,818
–	–	–	–	819
–	–	–	–	451
–	–	–	53	1,673
–	–	–	–	407
–	–	–	48	1,669
–	–	–	–	405
–	–	–	–	359
–	–	–	–	361
–	–	–	–	612
–	–	–	–	577
–	–	–	159	3,986
–	–	–	–	641
–	–	–	*3	985
–	–	–	–	241
–	–	–	110	3,506
–	–	–	–	411
–	–	–	17,754	813,799

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Widnes	3 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
	1 Allowance to Postmaster	–	–	16 *s.* p' week.
	1 Auxiliary	–	–	8 *s.* p' week.
	1 Rural Post Messenger	–	–	43 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 61 *l.* p' year.			
Wigan	1 Clerk	80 *l.* p' year.	4 *l.*	100 *l.*
	5 Sorting Clerks	20 *s.* p' week	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*; 1 Clerk rising to 33 *s.* (old Scale).
	Allowance to Postmaster for Boy Clerk	–	–	12 *s.* p' week (half wages to Telegraphs).
	7 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
	4 Auxiliaries	–	–	13 *s.* p'wk each.
	3 ditto	–	–	8 *s.* p' week.
	Extra Allowances	–	–	16 *s.* p' week.
	7 Rural Post Messengers	–	–	338 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 280 *l.* p' year.			
Winchester	1 Clerk	18 *s.* p' week	1 *s.*	33 *s.*
	4 Clerks	18 *s.* p' week	1 *s.*	30 *s.*
	5 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
	2 Auxiliaries	–	–	7 *s.* p week.
	2 Auxiliary Letter Carriers	–	–	6 *s.* p' week.
	Extra Allowances	–	–	16 *s.* p' week.
	11 Rural Post Messengers	–	–	460 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 116 *l.* p' year.			
Windsor	4 Clerks	20 *s.* p' week	1 *s.*	30 *s.*
	9 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	21 *s.*
	Extra Allowances	–	–	5 *s.* p' week.
	10 Rural Post Messengers	–	–	398 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 *l.* p'year.			
Wisbeach	1 Clerk	18 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	1 ditto	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
	2 ditto	18 *s.* p' week	1 *s.* 6 *d.*	30 *s.*
	3 Letter Carriers, &c.	14 *s.* p' week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	12 *s.* p'week.
	Extra Allowances	–	–	4 *s.* p' week.
	15 Rural Post Messengers	–	–	594 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 154 *l.* p' year.			
Wolverhampton	1 First Class Clerk	140 *l.* p' year	6 *l.*	180 *l.*
	4 Second Class Clerks	100 *l.* p' year	5 *l.*	130 *l.*
	4 Sorting Clerks, Upper Section	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	4 Sorting Clerks, Lower Section.	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
	2 Boy Clerks	–	–	10 *s.* each.
	16 Letter Carriers	18 *s.* p' week	1 *s.*	23 *s.*, and after 10 years to 25 *s.*
	4 Assistant Letter Carriers	–	–	15 *s.* p'week.
	1 Auxiliary	–	–	11 *s.* p' week.
	5 Auxiliaries	–	–	9 *s.* p'week.
	1 ditto	–	–	7 *s.* p' week.
	Extra Allowances	–	–	19 *s.* p' week.
	Medical Officer, 8 *s.* 6 *d.* per man, estimated at 20 *l.* p' year.			
	6 Rural Post Messengers	–	–	297 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 377 *l.* p'year.			
Woodford Green	5 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
	3 Auxiliaries	–	–	9 *s.* p' week.
	Extra Allowance	–	–	3 *s.* p'week.
Buckhurst Hill, Chingford, Loughton	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
	2 ditto	14 *s.* p' week	6 *d.*	18 *s.*
	4 ditto	14 *s.* p' week	6 *d.*	18 *s.*
	Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 55 *l.* p' year.			
Worcester	1 First Class Clerk	120 *l.* p' year	5 *l.*	160 *l.*
	2 Second Class Clerks	90 *l.* p' year	4 *l.*	110 *l.*
	7 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*, thence by 1 *s.* 6 *d.* to 33 *s.*
	9 Letter Carriers, &c.	16 *s.* p' week	6 *d.*	20 *s.*
	8 Auxiliaries	–	–	8 *s.* p' week.
	1 Auxiliary Letter Carrier	–	–	6 *s.* p' week.
	Extra Allowances	–	–	20 *s.* p' week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 16 *l.* p' year.			
	27 Rural Post Messengers	–	–	1,047 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 278 *l.* p'year.			

* At Loughton, S. O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

POST TOWNS.	1. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers. No.	Clerks and Medical Officers. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries and Wages of Substitutes.	2. Allowance for Assistance.	3. Travelling.	4. Poundage on Sale of Postage Labels.	5. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	86,406	8,375	79,532	1,558	130,348	8,549	464,600	- -	22,042	–	7,108	6,009
Worksop - - - - -	90	6	33	–	–	9	435	- -	50	–	17	–
Worthing - - - - -	140	6	30	1	57	8	451	- -	30	–	42	–
Wotton-under-Edge - - -	*70	5	39	–	–	6	246	- -	30	–	9	–
Wragby - - - - -	†46	7	28	–	–	5	260	- -	10	–	6	–
Wrexham - - - - -	187	22	181	3	169	17	842	- -	50	–	15	–
Wymondham - - - -	70	7	39	–	–	11	502	- -	20	–	7	–
Yarm - - - - - -	50	8	70	–	–	4	239	- -	15	–	7	–
Yarmouth, Norfolk - - -	298	14	93	3	298	23	1,147	- -	–	–	6	69
Yeovil - - - - - -	136	7	48	–	–	8	317	- -	70	–	2	–
York - - - - - -	520	111	950	23	1,804	69	3,729	- -	–	–	35	85
Poundage at Money Order Sub-Offices.	- -	- -	- -	–	–	–	–	- -	–	–	9,680	–
For Incidental Payments -	- -	- -	- -	–	–	–	–	16,000	–	3,200	–	–
£.	88,013	8,568	81,043	1,588	132,676	8,709	472,768	16,000	22,317	3,200	16,924	6,163
Probable Increase - - -	2,500	- -	1,000	–	4,000	–	16,000	- -	500	–	–	–
TOTALS - - -	90,513	- -	82,043	–	136,676	–	488,768	16,000	22,817	3,200	16,924	6,163

C—I.

Sub-Postmasters - -	82,043
Clerks - - - -	136,676
Letter Carriers, &c. - -	488,768
Incidental Salaries - -	16,000
TOTAL SALARIES AND WAGES - £.	814,000

* Including 10 *l.* compensation for loss of Private Box and Bag Rents.
† Including 6 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1878—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	17,754	813,799
–	–	–	10	635
–	–	–	60	810
–	–	–	–	394
–	–	–	–	350
–	–	–	58	1,492
–	–	–	–	638
–	–	–	–	381
–	–	–	82	1,993
–	–	–	52	625
–	–	–	160	7,283
–	–	–	–	9,080
150	2,200	300	350	22,200
150	2,200	300	18,526	860,280
–	–	–	400	24,400
150	2,200	300	18,926	884,680

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Worksop	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary Letter Carrier	–	–	12 *s.* p' week.
	2 ditto	–	–	8 *s.* p' week.
	1 Auxiliary	–	–	7 *s.* p' week.
	Extra Allowances	–	–	18 *s.* 6 *d.* p' wk
	3 Rural Post Messengers	–	–	169 *l.* p' year.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 29 *l.* p' year.			
Worthing	1 Clerk	20 *s.*	1 *s.*	30 *s.*
	5 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
	1 Auxiliary Letter Carrier	–	–	14 *s.* p' week.
	1 ditto	–	–	12 *s.* p' week.
	Extra Allowances	–	–	23 *s.* p' week.
	1 Rural Post Messenger	–	–	55 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 46 *l.* p' year			
Wrexham	1 Clerk	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers	16 *s.*	1 *s.*	20 *s.* p' week.
	1 Auxiliary Letter Carrier	–	–	14 *s.* p' week.
	2 ditto	–	–	8 *s.* p' week.
	12 Rural Post Messengers	–	–	520 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 147 *l.* p' year			
Yarmouth	1 Clerk	100 *l.* per year	5 *l.*	130 *l.*
	1 ditto	80 *l.* p' year	3 *l.*	100 *l.*
	1 ditto	20 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s*
	2 Sorters	18 *s.* p' week	1 *s.*	22 *s.* p' week.
	8 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	20 *s.*
	1 Auxiliary Sorter	–	–	14 *s.* p' week.
	2 Auxiliary Letter Carriers	–	–	11 *s.* p' week.
	5 ditto	–	–	7 *s.* p' week.
	2 ditto during summer months (Allowance to Postmaster), 16 *s.* p' week.			
	1 Temporary Sorter, 14 *s.* per week. for 13 weeks in the year.			
	1 ditto during bathing months (Allowance to Postmaster), 12 *s.* per week.			
	Extra Allowances	–	–	32 *s.* p' week.
	4 Rural Post Messengers	–	–	203 *l.* p' year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 82 *l.* p' year			
York	1 First Class Clerk	140 *l.* p' year	6 *l.*	180 *l.*
	3 Second Class Clerks	100 *l.* p' year	5 *l.*	150 *l.*
	7 Sorting Clerks, 1st Section	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
	11 ditto, 2nd Section	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
	1 Inspector of Letter Carriers	24 *s.* p' week	1 *s.*	28 *s.*
	14 Letter Carriers, &c.	18 *s.* p' week	1 *s.*	22 *s.*
	1 Allowance to Postmaster	–	–	16 *s.* p' week.
	1 ditto	–	–	14 *s.* 6 *d.* p' week
	6 ditto	–	–	10 *s.* p' week.
	1 Auxiliary Letter Carrier	–	–	13 *s.* p' week.
	1 ditto	–	–	10 *s.* 6 *d.* p' wk
	7 ditto	–	–	9 *s.* p' week.
	Extra Allowances	–	–	9 *s.* 6 *d.* p' week
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 19 *l.* p' year.			
	39 Rural Post Messengers	–	–	1,652 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery &c., 755 *l.* p' year.			

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

PROVINCIAL ESTABLISHMENTS IN IRELAND,

POST TOWNS.	10. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers, &c. No.	Clerks and Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	11. Allowance for Assistance.	12. Travelling.	13. Poundage on Sale of Postage Labels.	14. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Sorting Office, Dublin	–	73	915	–	23	53	2,253	–	–	–	10	–
Abbeyleix	35	7	41	–	–	3	123	–	10	–	5	–
Antrim	45	3	11	–	–	2	104	–	10	–	6	–
Arklow	40	1	3	–	–	2	83	–	10	–	6	–
Armagh	150	26	171	1	66	15	593	–	40	–	3	–
Athenry	50	7	59	–	–	9	268	–	25	–	6	–
Athlone	90	7	36	–	–	7	265	–	70	–	15	–
Athy	80	17	129	–	–	10	382	–	50	–	10	–
Bagnalstown	60	6	46	–	–	4	177	–	25	–	7	–
Ballina	80	19	128	–	–	6	342	–	55	–	11	–
Ballinasloe	105	28	192	–	–	14	589	–	85	–	15	–
Ballisodare	45	10	80	–	–	3	123	–	10	–	2	–
Ballybrophy	40	3	55	–	–	4	127	–	–	–	1	20
Ballyhaunis	45	4	17	–	–	2	84	–	30	–	4	–
Ballymena	106	19	116	–	–	2	91	–	55	–	17	–
Ballymoney	90	19	122	–	–	5	172	–	25	–	9	–
Ballymote	40	7	38	–	–	6	166	–	15	–	6	–
Banagher	40	3	12	–	–	4	112	–	10	–	4	–
Banbridge	75	4	26	–	–	7	226	–	20	–	12	–
Bandon	84	22	200	–	–	14	621	–	50	–	14	–
Bantry	*63	9	46	–	–	3	112	–	20	–	4	–
Belfast	585	89	817	19	1,848	71	3,581	–	–	–	12	17
Belturbet	65	17	121	–	–	4	161	–	30	–	6	–
Boyle	65	6	34	–	–	5	159	–	30	–	9	–
Bray	115	2	17	–	–	9	356	–	60	–	3	–
Buttevant	†61	3	25	–	–	4	158	–	20	–	6	–
Cahir	90	9	89	–	–	7	337	–	60	–	7	–
Callan	40	6	30	–	–	5	221	–	10	–	4	–
Carlow	110	15	94	1	49	15	459	–	35	–	18	–
Carrickfergus	35	3	11	–	–	4	120	–	15	–	6	–
Carrickmacross	42	4	22	–	–	1	57	–	15	–	4	–
Carrick-on-Shannon	75	22	167	–	–	6	283	–	52	–	10	–
Carrick-on-Suir	45	–	–	–	–	5	171	–	20	–	8	–
Cashel	70	3	25	–	–	6	197	–	25	–	9	–
Castlebar	75	5	19	–	–	3	145	–	30	–	9	–
Castleblayney	60	14	73	–	–	5	161	–	35	–	7	–
Castledawson	30	8	41	–	–	1	112	–	5	–	2	–
Castlerea	80	23	174	–	–	8	363	–	50	–	3	–
Cavan	60	10	66	–	–	5	151	–	30	–	13	–
Charleville	‡43	6	30	–	–	6	261	–	10	–	9	–
Clarenmorris	70	11	125	–	–	5	321	–	40	–	5	–
Clones	60	16	132	–	–	5	221	–	25	–	9	–
Clonmel	140	13	76	1	78	13	508	–	80	–	25	–
Coleraine	70	11	97	1	68	5	175	–	–	–	17	–
Carried forward	3,449	590	4,728	23	2,132	373	15,691	–	1,292	–	368	37

* Including 3*l.* 3 *s.* compensation for loss of Private Box and Bag Rents. † Including 1*l.* compensation for loss of Private Box and Bag Rents.
‡ Including 3*l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1878.

15. Water, Fire Insurance, and Tithes.	16. Fuel and Light.	Stationery.	17. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	–	3,201
–	–	–	–	214
–	–	–	–	176
–	–	–	–	142
–	–	–	39	1,062
–	–	–	–	408
–	–	–	–	476
–	–	–	–	651
–	–	–	–	315
–	–	–	–	616
–	–	–	34	1,020
–	–	–	–	260
–	–	–	–	243
–	–	–	–	180
–	–	–	14	399
–	–	–	–	418
–	–	–	–	265
–	–	–	–	178
–	–	–	–	359
–	–	–	21	990
–	–	–	–	245
–	–	–	149	7,009
–	–	–	–	383
–	–	–	–	297
–	–	–	30	581
–	–	–	–	270
–	–	–	–	583
–	–	–	–	305
–	–	–	34	799
–	–	–	–	187
–	–	–	–	140
–	–	–	–	587
–	–	–	–	244
–	–	–	–	326
–	–	–	–	278
–	–	–	–	336
–	–	–	–	190
–	–	–	–	670
–	–	–	–	320
–	–	–	–	353
–	–	–	–	561
–	–	–	–	447
–	–	–	40	947
–	–	–	–	427
–	–	–	361	28,058

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Armagh	1 Clerk	16 *s.*	1 *s.*	26*s.* p' week
	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p' week
	1 Railway Messenger	–	–	14*s.* p' week
	11 Rural Post Letter Carriers	–	–	294*l.* p' ann
	1 Letter Carrier at Sub-Office	–	–	10*s.* p' week
	Extra Allowancess	–	–	5 *s.* p'week
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 141 *l.* per annum.			
Ballymena	2 Letter Carriers	11 *s.*	6 *d.*	15*s.* p' wk.
	Weekly Allowance to Sub-Postmaster for Delivery, &c., 23 *l.* per annum.			
Belfast	1 First Class Clerk	170 *l.*	8 *l.*	210*l.* p'ann
	2 Second Class Clerks	120 *l.*	5 *l.*	150*l.* p'ann
	4 Third Class Clerks	90 *l.*	4 *l.*	110*l.* p'ann
	5 Sorting Clerks, including 1 Inspector of Letter Carriers	27 *s.*	1 *s.* 6 *d.*	35*s.* p' week
	7 Sorting Clerks	18 *s.*	1 *s.* 6 *d.*	25*s.* p' week
	35 Letter Carriers	18 *s.*	1 *s.*	23*s.* p' week
	3 Boy Sorters	–	–	10*s.* p' week
	3 Auxiliary Sorters	–	–	10*s.* 6*d.* p' wk
	1 Hall Porter	–	–	10 *s.* p' week
	1 Night Watchman	–	–	10 *s.* p' week
	Extra Allowances	–	–	53*s.* p' week
	16 Rural Post Letter Carriers	–	–	489*l.* p' ann
	12 Letter Carriers at Sub-Offices	–	–	289*l.* p' ann
	Medical Officer, 8 *s.* 6 *d.* for each Man; estimated at 28 *l.* per annum.			
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 490 *l.* per annum.			
	Charge to Postal Account of one-sixth of Salaries of Telegraph Clerks a Waring-street and Donegal-place Branch Offices, 85 *l.* per annum.			
Bray	3 Letter Carriers	14*s.*	6 *d.*	18*s.* p' week
	6 Rural Post Letter Carriers	–	–	197*l.* p' ann
	Extra Allowances	–	–	9*s.* 6*d.* p' wk
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c 9 *l.* per annum.			
Carlow	1 Clerk	16*s.*	1 *s.*	26*s.* p' week
	2 Letter Carriers	10 *s.*	6 *d.*	14*s.* p' week
	1 Auxiliary Letter Carrier	–	–	6*s.* p' week
	1 Railway Messenger	–	–	8*s.* p' week
	11 Rural Post Letter Carriers	–	–	326*l.* p' ann
	Allowance for Sunday Wall Box Collection			1*s.* p' week
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 28 *l.* per annum.			
Clonmel	1 Clerk	18 *s.*	1 *s.*	30 *s.* p' week
	2 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week
	11 Rural Post Letter Carriers	–	–	361 *l.* p' ann
	Extra Allowances	–	–	5*s.* 6*d.* p' wk
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 39 *l.* per annum.			
Coleraine	1 Clerk	16 *s.*	1 *s.*	26*s.* p' week
	2 Letter Carriers	11 *s.*	6 *d.*	14*s.* p' week
	3 Rural Post Letter Carriers	–	–	70*l.* p' ann
	Extra Allowances	–	–	7*s.* p' week
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 18 *l.* per annum.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	10. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers, &c. No.	Clerks and Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	11. Allowance for Assistance.	12. Travelling.	13. Poundage on Sale of Postage Labels.	14. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	3,449	590	4,728	23	2,132	373	15,691	- -	1,292	-	368	37
Cork	485	49	443	14	1,122	42	1,955	- -	-	-	6	95
Curragh Camp	135	1	3	1	27	-	26	- -	45	-	1	-
Donegal	60	12	75	-	-	1	84	- -	20	-	5	-
Downpatrick	90	13	103	-	-	3	134	- -	30	-	9	-
Drogheda	150	31	231	1	51	21	721	- -	70	-	5	-
Dromod	40	4	28	-	-	2	148	- -	20	-	2	-
Dundalk	100	15	77	1	52	9	310	- -	50	-	24	-
Dungannon	100	28	194	-	-	14	439	- -	70	-	14	-
Dungarvan	40	1	4	-	-	3	95	- -	15	-	9	-
Edgeworthstown	60	15	84	-	-	8	297	- -	30	-	5	-
Enfield	50	12	103	-	-	5	203	- -	20	-	6	-
Ennis	100	20	141	-	-	8	321	- -	70	-	19	-
Enniscorthy	70	8	30	-	-	8	272	- -	35	-	13	-
Enniskillen	120	20	120	-	-	6	267	- -	55	-	17	-
Ennistimon	30	3	30	-	-	-	26	- -	-	-	4	-
Fermoy	90	4	25	-	-	5	201	- -	40	-	15	-
Ferns	40	8	50	-	-	4	169	- -	15	-	2	-
Foxford	*32	1	3	-	-	1	65	- -	10	-	2	-
Galway	158	30	178	3	167	12	526	- -	-	-	10	-
Gorey	75	22	153	-	-	6	282	- -	45	-	14	-
Greystones	60	7	69		-	4	144	- -	25	-	5	-
Kells	†105	24	167	1	45	10	360	- -	30	-	12	-
Kilcock	30	3	10	-	-	2	98	-	10	-	2	-
Kildare	40	4	23	-	-	3	106	- -	10	-	3	-
Kilkenny	108	10	78	2	103	11	390	- -	-	-	21	-
Killarney	‡123	25	208	-	-	12	478	- -	60	-	15	-
Killucan	65	15	109	-	-	1	116	- -	30	-	6	-
Kilmallock	70	15	110	-	-	9	392	- -	25	-	7	-
Kilrush	65	4	50	-	-	1	75	- -	15	-	7	-
Kingstown	175	4	70	3	186	14	714	- -	-	-	3	-
Kinsale	60	4	18	-	-	4	125	- -	39	-	9	-
Larne	60	2	6	-	-	2	59	- -	25	-	6	-
Letterkenny	75	33	182	-	-	8	322	- -	40	-	11	-
Limavady	40	1	3	-	-	2	64	- -	5	-	5	-
Limerick	350	68	607	11	854	47	2,079	- -	-	-	8	2
Carried forward	6,901	1,106	8,513	60	4,739	661	27,754	- -	2,246	-	670	134

* Including 2 *l.* compensation for loss of Private Box and Bag Rents. † Including 15 *l.* 13 *s.* 4 *d.* compensation for loss of Private Box and Bag Rents.
‡ Including 23 *l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1878—*continued.*

15. Water, Fire Insurance, and Tithes.	16. Fuel and Light.	Stationery.	17. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	361	28,058
–	–	–	130	4,236
–	–	–	3	240
–	–	–	–	244
–	–	–	–	366
–	–	–	45	1,373
–	–	–	–	238
–	–	–	24	637
–	–	–	19	836
–	–	–	–	163
–	–	–	–	476
–	–	–	–	382
–	–	–	27	678
–	–	–	–	420
–	–	–	30	609
–	–	–	–	90
–	–	–	–	371
–	–	–	–	276
–	–	–	–	112
–	–	–	55	1,094
–	–	–	–	569
–	–	–	–	303
–	–	–	–	720
–	–	–	–	150
–	–	–	–	182
–	–	–	48	748
–	–	–	–	884
–	–	–	–	326
–	–	–	–	604
–	–	–	–	212
–	–	–	50	1,198
–	–	–	–	251
–	–	–	–	156
–	–	–	–	630
–	–	–	–	117
–	–	–	110	4,010
–	–	–	902	51,859

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Cork	1 First Class Clerk	140 *l.*	6 *l.*	180 *l.* p' ann.
	and for Packet Duty	–	–	10 *l.* p'ann.
	3 Second Class Clerks	90 *l.*	4 *l.*	110 *l.* p'ann.
	10 Sorting Clerks, viz.:			
	3 First Section	25 *s.*	1 *s.* 6 *d.*	31 *s.* p'week.
	7 Second Section	18 *s.*	1 *s.*	24 *s.* p'week.
	1 Head Letter Carrier	18 *s.*	1 *s.*	24 *s.* p'week.
	16 Letter Carriers	16 *s.*	1 *s.*	20 *s.* p'week.
	5 Auxiliary Sorters	–	–	10 *s.* 6 *d.* p'wk.
	2 Auxiliary Letter Carriers	–	–	8 *s.* p' week.
	1 Letter Carrier at Sub-Office	10 *s.*	6 *d.*	14 *s.* p'week.
	1 Ditto	–	–	9 *s.* p' week.
	1 Auxiliary Letter Carrier at Sub-Office		–	6 *s.* p' week.
	15 Rural Post Letter Carriers	–	–	437 *l.* p' ann.
	Extra Allowances 20 *s.* 6 *d.* per week.			
	Medical Officer, 8 *s.* 6 *d.* for each man, estimated at 15 *l.* per annum.			
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 363 *l.* p'ann.			
Drogheda	1 Clerk	16 *s.*	1 *s.*	26 *s.* p'week.
	3 Letter Carriers	11 *s.*	6 *d.*	14 *s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	10 *s.* p' week.
	16 Rural Post Letter Carriers	–	–	470 *l.* p' ann.
	Station Messenger	–	–	11 *s.* p' week.
	Extra Allowances	–	–	5 *s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 86 *l.* p'ann.			
	Medica Officer 8 *s.* 6 *d.* for each man, estimated at 7 *l.* per annum.			
Dundalk	1 Clerk	16 *s.*	1 *s.*	26 *s.* p'week.
	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p'week.
	1 Auxiliary	–	–	10 *s.* p'week.
	1 Porter	–	–	12 *s.* p'week.
	5 Rural Post Letter Carriers	–	–	138 *l.* p' ann.
	Extra Allowances	–	–	17 *s.* p'week.
Ennis	1 Letter Carrier	12 *s.*	6 *d.*	16 *s.* p'week.
	5 Rural Post Letter Carriers	–	–	134 *l.* p'ann.
	Extra Allowances	–	–	42 *l.* p'ann.
	1 Railway Messenger	–	–	10 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	8 *s.* p'week.
	Weekly Allowances to Sub-Postmasters, &c., for Delivery, 44 *l.* per annum.			
Enniskillen	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p'week.
	4 Rural Post Letter Carriers	–	–	116 *l.* p' ann.
	Extra Allowances	–	–	23 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 56 *l.* p'ann.			
Galway	1 Clerk	16 *s.*	1 *s.*	24 *s.* p'week, and then by 1 *s.* 6 *d.* to 33 *s.* p'week.
	2 Clerks	16 *s.*	1 *s.*	26 *s.* p'week.
	5 Letter Carriers	12 *s.*	6 *d.*	16 *s.* p'week.
	7 Rural Post Letter Carriers	–	–	181 *l.* p'ann.
	Extra Allowances	–	–	9 *s.* 8 *d.* p'wk.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 124 *l.* p'ann.			
Kilkenny	2 Clerks	16 *s.*	1 *s.*	26 *s.* p'week.
	2 Letter Carriers	12 *s.*	6 *d.*	16 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	8 *s.* p' week.
	8 Rural Post Letter Carriers	–	–	248 *l.* p' ann.
	Extra Allowances	–	–	18 *s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* p'ann.			
Kingstown	3 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.* p' week.
	One to rise to	–	–	35 *s.* p'week.
	12 Letter Carriers	16 *s.*	1 *s.*	21 *s.* p'week.
	2 Auxiliary Letter Carriers at Sub-Office		–	11 *s.* p'week. / 8 *s.* p' week.
	Extra Allowances	–	–	18 *s.* 6 *d.* p'wk.
	Weekly Allowance at Sub-Office, 2 *l.* 12 *s.* per annum.			
	Medical Officer, 8 *s.* 6 *d.* for each man, estimated at 5 *l.* per annum.			
Limerick	1 First Class Clerk	120 *l.*	5 *l.*	150 *l.* p' ann.
	2 Second Class Clerks, one	90 *l.*	4 *l.*	110 *l.* p' ann.
	2 Second Class Clerks, one	80 *l.*	3 *l.*	100 *l.* p' ann.
	8 Sorting Clerks, viz.:			
	3 First Section	25 *s.*	1 *s.* 6 *d.*	31 *s.* p week.
	5 Second Section	18 *s.*	1 *s.*	24 *s.* p'week.
	9 Letter Carriers	14 *s.*	1 *s.*	18 *s.* p'week.
	4 Auxiliary Sorters	–	–	10 *s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	8 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	10 *s.* p' week.
	32 Rural Post Letter Carriers	–	–	888 *l.* p'ann.
	Extra Allowances	–	–	21 *s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 543 *l.* p' ann.			
	Medical Officer, 8 *s.* 6 *d.* for each man, estimated at 12 *l.* per annum.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	10. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers, &c. No.	Clerks and Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	11. Allowance for Assistance.	12. Travelling.	13. Poundage on Sale of Postage Labels.	14. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	6,901	1,106	8,513	60	4,739	661	27,754	- -	2,246	-	670	134
Lisburn	95	34	271	1	48	18	654	- -	30	-	9	-
Londonderry	350	55	343	5	390	22	808	- -	-	-	7	-
Longford	90	8	55	-	-	7	212	- -	30	-	12	-
Loughrea	40	8	35	-	-	3	143	- -	20	-	8	-
Lurgan	90	19	121	-	-	10	414	- -	65	-	16	-
Magherafelt	50	7	50	-	-	2	69	- -	-	-	5	-
Mallow	120	25	223	3	198	16	627	- -	-	-	19	-
Maryborough	50	3	21	-	-	3	85	- -	20	-	7	-
Midleton	*77	6	55	-	-	4	152	- -	20	-	7	-
Moate	60	7	60	-	-	9	260	- -	30	-	7	-
Monaghan	†101	21	138	-	-	8	302	- -	40	-	14	-
Monasterevan	50	2	13	-	-	2	95	- -	-	-	4	-
Mountrath	50	4	20	-	-	5	150	- -	-	-	5	-
Moy	40	7	30	-	-	5	133	- -	-	-	4	-
Mullingar	90	16	124	-	-	10	301	- -	60	-	17	-
Naas	65	7	35	-	-	5	188	- -	45	-	10	-
Navan	‡95	18	85	-	-	7	273	- -	30	-	14	-
Nenagh	80	10	39	-	-	9	275	- -	35	-	14	-
Newbridge	70	5	48	-	-	4	175	- -	40	-	9	-
New Ross	60	7	46	-	-	6	209	- -	35	-	11	-
Newry	219	43	379	3	180	16	775	- -	25	-	5	-
Newtownards	70	8	48	-	-	4	121	- -	25	-	7	-
Newtown Stewart	40	10	58	-	-	4	167	- -	-	-	4	-
Omagh	125	38	334	1	49	12	557	- -	40	-	6	-
Oranmore	60	9	85	-	-	3	98	- -	25	-	3	-
Ovoca	22	-	-	-	-	1	49	- -	10	-	2	-
Pallasgreen	30	5	33	-	-	3	122	- -	10	-	3	-
Parsonstown	90	9	46	-	-	6	214	- -	30	-	13	-
Piltown	50	7	55	-	-	5	192	- -	20	-	3	-
Portadown	125	36	294	1	49	13	532	- -	40	-	12	-
Portarlington	§60	3	31	-	-	7	191	- -	30	-	7	-
Queenstown	120	-	-	1	75	3	155	- -	30	-	-	-
Rathdrum	50	8	53	-	-	2	175	- -	20	-	5	-
Roscommon	60	10	64	-	-	5	187	- -	40	-	10	-
Roscrea	100	17	134	-	-	11	496	- -	45	-	13	-
Carried forward	9,845	1,578	11,939	75	5,728	911	37,310	- -	3,136	-	962	134

* Including 7 *l.* compensation for loss of Private Box and Bag Rents.
‡ Including 20 *l.* 10 *s.* compensation for loss of Private Box and Bag Rents.
† Including 11 *l.* 4 *s.* compensation for loss of Private Box and Bag Rents.
§ Including 10 *l.* 10 *s.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) Provincial Establishments in Ireland, for the Year ending 31 March 1878—*continued.*

15. Water, Fire Insurance, and Tithes.	16. Fuel and Light.	Stationery.	17. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	902	51,859
–	–	–	21	1,128
–	–	–	101	1,999
–	–	–	–	399
–	–	–	–	246
–	–	–	–	706
–	–	–	–	174
–	–	–	56	1,243
–	–	–	–	183
–	–	–	–	311
–	–	–	–	417
–	–	–	–	595
–	–	–	–	162
–	–	–	–	225
–	–	–	–	207
–	–	–	35	627
–	–	–	–	343
–	–	–	–	497
–	–	–	–	443
–	–	–	–	342
–	–	–	–	361
–	–	–	69	1,652
–	–	–	–	271
–	–	–	–	269
–	–	–	25	1,136
–	–	–	–	271
–	–	–	–	83
–	–	–	–	198
–	–	–	–	393
–	–	–	–	320
–	–	–	39	1,091
–	–	–	–	319
–	–	–	60	440
–	–	–	–	303
–	–	–	–	361
–	–	–	–	788
–	–	–	1,308	70,362

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Lisburn	1 Clerk	16 *s.*	1 *s.*	26*s.* p'week.
	1 Letter Carrier	11 *s.*	6 *d.*	14*s.* p'week.
	1 Night Porter	–	–	14*s.* p'week.
	2 Letter Carriers at Sub-Offices	–	–	10*s.* & 9*s.* p'wk.
	14 Rural Post Letter Carriers	–	–	384*l.* p'ann.
	Extra Allowances	–	–	14 *l.* p'ann.
	Weekly Allowances to Sub-Postmaster and others for Delivery, 134 *l.* p'ann.			
Londonderry	1 First Class Clerk	100 *l.*	5 *l.*	130*l.* p'ann.
	4 Second Class Clerks (one to rise to)	18 *s.*	1 *s.* 6 *d.*	30*s.* p'week. 33*s.* p'week.
	1 Sorter	16 *s.*	1 *s.*	24*s.* p'week.
	1 Boy Sorter	–	–	10*s.* p'week.
	1 Auxiliary Sorter	–	–	7*s.* p'week.
	1 Ditto	–	–	8*s.* p'week.
	1 Stamper	14 *s.*	6 *d.*	18*s.* p'week.
	5 Letter Carriers	14 *s.*	6 *d.*	18*s.* p'week.
	1 Auxiliary Letter Carrier	–	–	13*s.* p'week.
	1 Porter and Railway Messenger	–	–	14*s.* p'week.
	10 Rural Post Letter Carriers	–	–	277*l.* p'ann.
	Extra Allowances	–	–	2*s.* 6*d.* p'wk.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 95 *l.* per annum.			
	Medical officer, 8 *s.* 6 *d.* for each man, estimated at 10*l.* per annum.			
Lurgan	2 Letter Carriers	11 *s.*	6 *d.*	14*s.* p'week.
	Allowance for Delivery at Waringstown.	–	–	7*l.* p'ann.
	8 Rural Post Letter Carriers	–	–	232*l.* p'ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 105 *l.* p'ann.			
Mallow	1 Clerk	20 *s.*	1 *s.*	33*s.* p'week.
	2 Clerks	18 *s.*	1 *s.*	30*s.* p'week.
	1 Letter Carrier	–	–	12*s* p'week.
	1 Auxiliary Letter Carrier	–	–	7*s.* p'week.
	14 Rural Post Letter Carriers	–	–	404*l.* p'ann.
	Extra Allowances	–	–	8*s.* p'week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 150 *l.* per annum.			
Newry	1st Clerk	20 *s.*	1 *s.* 6 *d.*	36*s.* p'week.
	2nd Ditto	16 *s.*	1 *s.* to 21*s.*, and then by 1*s.* 6*d.* to 30*s.* p'week.	
	3rd Ditto	16 *s.*	1 *s.* to 21*s.*, and then by 1*s.* 6*d.* to 26*s.* p'week.	
	3 Letter Carriers	12 *s.*	6 *d.*	16*s.* p'week.
	1 Boy Sorter	–	–	10*s.* p'week.
	1 Porter	–	–	15*s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	10*s.* p'week.
	Station Service	–	–	3*s.* p'week.
	10 Rural Post Letter Carriers	–	–	278*l.* p'ann.
	Extra Allowances	–	–	3*s.* p'week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 294*l.* per annum.			
	Medical Officer, 8*s.* 6 *d.* for each man, estimated at 5 *l.* per annum.			
Omagh	1 Clerk	16 *s.*	1 *s.*	26*s.* p'week.
	1 Letter Carrier	–	–	13*s.* p'week.
	1 Railway Messenger	–	–	14*s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	10*s.* 6*d.* p'wk.
	9 Rural Post Letter Carriers	–	–	269*l.* p'ann.
	Extra Allowances	–	–	8*l.* p'ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 170*l.* per annum.			
Portadown	1 Clerk	16 *s.*	1*s.*	26*s.* p'week.
	2 Letter Carriers	11 *s.*	6*d.*	15*s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	11*s.* p'week.
	1 Ditto	–	–	8*s.* p'week.
	1 Ditto	–	–	6*s.* p'week.
	1 Railway Messenger	–	–	13*s.* p'week.
	7 Rural Post Letter Carriers	–	–	198*l.* p'ann.
	Extra Allowances	–	–	14*s.* p'week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 121 *l.* per annum.			
Queenstown	1 Clerk	25 *s.*	1 *s.* 6*d.*	31*s.* p'week.
	2 Letter Carriers	14 *s.*	1 *s.*	18*s.* p'week
	1 Auxiliary Letter Carrier	–	–	10*s.* p'week
	Extra Allowances	–	–	16*s.* p'week

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	10. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks and Medical Officers, &c. No.	Clerks and Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	11. Allowance for Assistance.	12. Travelling.	13. Poundage on Sale of Postage Labels.	14. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	9,845	1,578	11,939	75	5,728	911	37,310	- -	3,136	–	962	134
Skibbereen - - - - -	55	11	53	–	–	3	100	- -	25	–	8	–
Sligo - - - - - -	90	11	66	–	–	8	255	- -	80	–	23	–
Strabane - - - - - -	105	38	324	–	–	10	407	- -	50	–	17	–
Swinford - - - - -	60	6	30	–	–	3	135	- -	35	–	5	–
Tallow - - - - - -	*52	2	14	–	–	1	98	- -	–	–	3	–
Templemore - - - - -	70	7	46	–	–	5	184	- -	40	–	8	–
Thomastown - - - - -	50	7	59	–	–	7	308	- -	20	–	5	–
Thurles - - - - - -	90	20	179	–	–	9	388	- -	65	–	9	–
Tipperary - - - - -	75	9	34	–	–	9	340	- -	40	–	15	–
Tralee - - - - - -	102	13	77	–	–	9	336	- -	50	–	22	–
Tuam - - - - - -	90	8	69	–	–	5	152	- -	50	–	12	–
Tullamore - - - - -	70	9	78	–	–	4	190	- -	30	–	11	–
Virginia - - - - - -	55	10	63	–	–	6	245	- -	12	–	4	
Waterford - - - - -	200	16	127	3	199	18	738	- -	–	–	2	20
Westport - - - - -	65	9	41	–	–	5	189	- -	35	–	7	–
Wexford - - - - -	105	14	63	–	–	6	252	- -	70	–	4	–
Wicklow - - - - -	65	5	38	–	–	7	206	- -	25	–	10	–
Youghal - - - - -	65	2	15	–	–	3	139	- -	30	–	12	–
Poundage at Money Order Sub-Offices.	- -	–	–	–	–		- -	- -	–	–	1,100	–
For Incidental Expenses -	- -	–	–	–	–	–	- -	1,350	–	300	–	–
	11,309	1,775	13,315	78	5,927	1,029	41,972	1,350	3,793	300	2,239	154
Probable Increase - -	200	–	400	–	–	–	1,300	- -	50	–	–	–
TOTALS - - -	11,509	1 775	13,715	78	5,927	1,029	43,272	1,350	3,843	300	†2,239	154

C. 10.

Sub-Postmasters - -	13,715
Clerks - - - - -	5,927
Letter Carriers, &c. - -	43,272
Incidental Salaries - -	1,350
TOTAL SALARIES and WAGES - - £.	75,773

* Including 5 *l.* 5 *s.* compensation for loss of Private Box and Bag Rents, and 1 *l.* 10 *s.* for loss of Late Letter Fees.

† At the rate of 1 *l.* per cent.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1878—*continued.*

15. Water, Fire Insurance, and Tithes.	16. Fuel and Light.	Stationery.	17. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	1,308	70,362	Sligo	2 Letter Carriers	12 *s.*	6 *d.*	14*s.* p' week.
–	–	–	–	241		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	30	544		1 Railway Messenger	–	–	10*s.* p' week
–	–	–	–	903		4 Rural Post Letter Carriers	–	–	103*l.* p' ann.
–	–	–	–	265		Extra Allowances	–	–	16*s.* p' week.
–	–	–	–	167	Waterford	1 Clerk	18 *s.*	1 *s.*	35*s.* p' week.
–	–	–	–	348		2 Clerks	18 *s.*	1 *s.*	30*s.* p' week.
–	–	–	–	442		1 Sorter	16 *s.*	1 *s.*	20*s.* p' week.
–	–	–	26	757		1 Stamper	14 *s.*	1 *s.*	18*s.* p' week.
–	–	–	17	521		3 Letter Carriers	14 *s.*	1 *s.*	18*s.* p' week.
–	–	–	27	614		10 Rural Post Letter Carriers	–	–	269 *l.* p' ann.
–	–	–	–	378		2 Letter Carriers at Sub-Offices	–	–	10*s.* p' week
–	–	–	–	379		1 Auxiliary Carrier at Sub-Offices, 1 July to 30 September.	–	–	4 *s.* p' week
–	–	–	–	379		Extra Allowances	–	–	34*s.* p' week
–	–	–	71	1,357		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 122 *l* per annum.			
–	–	–	–	337	Wexford	2 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week.
–	–	–	26	520		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	–	344		3 Rural Post Letter Carriers	–	–	96 *l.* p 'ann.
–	–	–	–	287		Allowance for Wall-box Collection (Sundays)	–	–	6 *d.* p' week.
–	–	–	–	1,100		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 48 *l* per annum.			
1	40	–	50	1,741					
1	40	–	1,555	81,955					
–	–	–	50	2,000					
1	40	–	1,605	83,955					

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

PROVINCIAL ESTABLISHMENTS IN SCOTLAND

POST TOWNS.	18. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks, Medical Officers, &c. No.	Clerks, Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	19. Allowance for Assistance.	20. Travelling.	21. Poundage on Sale of Postage Labels.	22. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Edinburgh, Sorting Office	-	31	395	–	–	27	1,466	-	–	–	6	–
Aberdeen	400	88	890	17	1,473	66	3,235	-	–	–	165	–
Aberfeldy	50	3	24	–	–	4	214	-	20	–	11	–
Airdrie	85	6	30	–	–	8	384	-	40	–	18	–
Alexandria	60	5	65	–	–	3	248	-	20	–	9	–
Alloa	97	5	52	–	–	9	364	-	50	–	22	–
Annan	85	5	19	–	–	8	326	-	25	–	13	–
Anstruther	55	7	90	–	–	5	212	-	10	–	5	–
Arbroath	146	8	62	1	79	9	383	-	73	–	4	–
Ardgay	40	5	55	–	–	2	155	-	10	–	5	–
Ardrossan	81	6	73	–	–	5	250	-	50	–	16	–
Auchterarder	55	4	19	–	–	6	262	-	20	–	7	
Ayr	225	8	83	5	327	19	948	-	–	–	4	25
Ayton	60	7	89	–	–	10	453	-	30	–	7	–
Banff	113	11	114	1	77	11	438	-	20	–	17	–
Bathgate	70	9	91	–	–	5	366	-	25	–	11	–
Beauly	45	9	39	–	–	1	56	-	20	–	10	–
Beith	55	–	–	–	–	2	79	-	15	–	7	–
Biggar	68	7	33	–	–	6	273	-	20	–	12	–
Blair Athole	30	2	13	–	–	2	98	-	–	–	6	–
Blairgowrie	70	8	53	–	–	5	201	-	20	–	16	–
Brechin	80	7	36	–	–	7	355	-	40	–	9	–
Bridge of Allan	60	–	–	–	–	3	136	-	30	–	13	–
Bridge of Earn	40	3	12	–	–	3	140	-	10	–	4	–
Broadford	50	4	23	–	–	3	172	-	20	–	2	–
Burntisland	55	1	20	–	–	2	105	-	27	–	10	–
Campbeltown	65	4	33	–	–	6	213	-	10	–	13	–
Carluke	50	–	–	–	–	2	162	-	15	–	7	–
Castle Douglas	101	17	176	–	–	8	420	-	40	–	15	–
Coatbridge	110	1	5	–	–	5	300	-	60	–	23	–
Cockburnspath	20	2	13	–	–	3	122	-	–	–	2	–
Carried forward	2,521	273	2,607	24	1,956	255	12,536	-	720	–	469	25

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1878.

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	–	1,867	Aberdeen	2 Clerks	120 *l.*	5 *l.*	160 *l.*
						3 Ditto	37 *s.*	2 *s.*	44 *s.*
						Sorters { 6 Upper Section	26 *s.*	1 *s.* 6 *d.*	35 *s.*
						Sorters { 6 Lower Section	20 *s.*	1 *s.*	25 *s.*
–	–	–	35	6,198		22 Letter Carriers	18 *s.*	1 *s.*	22 *s.*
						Extra allowance to 4 Stampers, 1 *s.* 6 *d.* a week each.			
–	–	–	–	319		1 Assistant Stamper	–	–	10 *s.*
						2 Suburban Letter Carriers, 16 *s.* a week each.			
–	–	–	30	587		Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
						41 Rural Messengers, and other allowances 1,883 *l.* a year.			
–	–	–	–	402					
–	–	–	27	612					
–	–	–	–	468	Airdrie	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						1 Auxiliary Carrier	–	–	9 *s.*
–	–	–	–	372		5 Rural Messengers, &c., 267 *l.* a year.			
–	–	–	40	787	Alloa	3 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
–	–	–	–	265		6 Rural Messengers, &c., 241 *l.* a year.			
–	–	–	–	470	Arbroath	1 Clerk	18 *s.*	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
–	–	–	–	363					
–	–	–	30	1,642		3 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						6 Rural Messengers, &c., 250 *l.* a year.			
–	–	–	–	639					
					Ardrossan	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
						4 Rural Messengers, &c., 203 *l.* a year.			
–	–	–	–	779					
–	–	–	–	563	Auchterarder	2 Letter Carriers	12 *s.*	6 *d.*	14 *s.*
–	–	–	–	170		4 Rural Messengers, 186 *l.* a year.			
–	–	–	–	156					
–	–	–	–	406	Ayr	1 Clerk	90 *l.*	4 *l.*	110 *l.*
						1 Clerk	27 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	147		2 Clerks	18 *s.*	1 *s.* 6 *d.*	25 *s.*
						1 Boy Clerk	–	–	14 *s.*
–	–	–	–	360		8 Letter Carriers	16 *s.*	1 *s.*	20 *s.*
						1 Letter Carrier at fixed wages,	–	–	16 *s.*
–	–	–	–	520		2 Auxiliary Letter Carriers, 7 *s.* a week each.			
						Extra allowance to 3 Stampers, 2 *s.* a week each.			
–	–	–	–	239		8 Rural Messengers, &c., 456 *l.* a year.			
						Medical Officer, 8 *s.* 6 *d.* per man, 10 *l.* (estimated).			
–	–	–	–	206	Banff	1 Clerk	18 *s.*	1 *s.* 6 *d.*	30 *s.*
–	–	–	–	267					
–	–	–	–	217	Bathgate	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
						4 Rural Messengers, &c., 320 *l.* a year.			
–	–	–	–	334	Brechin	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						5 Rural Messengers, &c., 271 *l.* a year.			
–	–	–	–	234					
–	–	–	–	752	Bridge of Allan	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						1 Rural Messenger, &c., 42 *l.* a year.			
–	–	–	25	523					
–	–	–	–	157	Coatbridge	3 Letter Carriers	18 *s.*	1 *s.*	20 *s.*
						2 Rural Messengers, &c., 146 *l.* a year.			
–	–	–	187	21,021					

POST OFFICE—(C.) Provincial Establishments in Scotland, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	18. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks, Medical Officers, &c. No.	Clerks, Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	19. Allowance for Assistance.	20. Travelling.	21. Poundage on Sale of Postage Labels.	22. Rent of Premise Leaseds to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	2,521	273	2,607	24	1,956	255	12,536	- -	720	–	469	25
Coldstream - - - -	70	10	65	–	–	7	306	- -	25	–	11	–
Craigellachie - - - -	44	19	212	–	–	9	420	- -	10	–	4	–
Crieff - - - - -	100	12	124	1	50	10	436	- -	20	–	23	–
Cumnock (Old) - - -	50	3	16	–	–	4	266	- -	15	–	9	–
Cupar Angus - - - -	50	3	33	–	–	5	167	- -	15	–	8	–
Cupar Fife - - - -	107	12	64	–	–	10	432	- -	65	–	15	–
Dalbeattie - - - -	70	8	73	–	–	2	170	- -	20	–	23	–
Dalkeith - - - -	80	10	112	–	–	13	526	- -	40	–	16	–
Dalry - - - - -	50	–	–	–	–	2	94	- -	15	–	6	–
Denny - - - - -	55	4	19	–	–	5	210	- -	15	–	6	–
Dingwall - - - -	100	27	277	1	63	5	349	- -	20	–	15	–
Drem - - - - -	30	4	33	–	–	4	149	- -	10	–	4	–
Dumbarton - - - -	80	2	53	–	–	4	202	- -	40	–	8	–
Dumfries - - - -	223	24	148	5	370	23	1,214	- -	37	–	12	–
Dunbar - - - -	76	3	25	–	–	4	178	- -	27	–	12	–
Dunblane - - - -	56	1	10	–	–	2	84	- -	10	–	8	–
Dundee - - - -	270	23	258	11	976	45	2,330	- -	–	–	130	–
Dunfermline - - - -	145	13	109	1	50	10	509	- -	40	–	3	–
Dunkeld - - - -	60	9	50	–	–	6	306	- -	30	–	9	–
Dunoon - - - -	80	–	–	–	–	4	136	- -	20	–	14	–
Dunse - - - - -	75	3	21	–	–	7	287	- -	20	–	11	–
Eccleftechan - - - -	40	4	18	–	–	6	253	-	15	–	5	–
Elgin - - - - -	115	9	98	–	–	6	362	- -	91	–	29	–
Ellon - - - - -	45	7	40	–	–	4	249	- -	20	–	10	–
Falkirk - - - -	100	13	140	1	63	12	621	- -	16	–	26	–
Fochabers - - - -	50	8	105	–	–	6	318	- -	30	–	5	–
Fordoun - - - -	40	6	63	–	–	4	185	- -	6	–	4	–
Forfar - - - - -	125	9	44	–	–	7	318	- -	45	–	17	–
Forres - - - - -	60	10	46	–	–	7	296	- -	40	–	19	
Fort George Station - -	36	3	32	–	–	2	93	- -	–	–	2	1
Fort William - - -	100	24	193	–	–	14	716	- -	50	–	13	–
Fraserburgh - - - -	60	3	26	–	–	4	171	- -	25	–	17	–
Galashiels - - - -	120	3	18	–	–	5	279	- -	50	–	–	–
Girvan - - - -	70	6	57	–	–	6	318	- -	30	–	10	–
Carried forward - - -	5,353	568	5,189	44	3,528	519	25,486	- -	1,632	–	973	26

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1878—*continued.*

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877-78.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	187	21,021					
–	–	–	–	477	Crieff	1 Clerk	16 *s.*	1 *s.*	26 *s.*
–	–	–	–	690		1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
–	–	–	26	779		1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	356		8 Rural Messengers, &c., 368 *l.* a year.			
–	–	–	–	273	Cupar Fife	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	683		8 Rural Messengers, &c., 348 *l.* a year.			
–	–	–	–	356	Dalkeith	2 Letter Carriers	16 *s.*	1 *s.*	18 .
–	–	–	–	774		11 Rural Messengers, &c., 432 *l.* a year.			
–	–	–	–	165	Dingwall	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
–	–	–	–	305					
–	–	–	–	824	Dumbarton	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	226		2 Rural Messengers, &c., 108 *l.* a year.			
–	–	–	–	383	Dumfries	1 Clerk	90 *l.*	4 *l.*	110 *l.*
–	–	–	92	2,096		4 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	318		7 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
–	–	–	–	168		1 Auxiliary Letter Carrier	–	–	8 *s.*
–	–	–	63	4,027		15 Rural Messengers, &c., 875 *l.* a year.			
–	–	–	40	896		Medical Officer, 8 *s.* 6 *d.* per man, 10 *l.* (estimated).			
–	–	–	–	455	Dundee	1 Clerk	120 *l.*	5 *l.*	160 *l.*
–	–	–	–	250		2 Clerks	37 *s.*	2 *s.*	44 *s.*
–	–	–	–	414		4 Sorting Clerks	27 *s.*	1 *s.* 6 *d.*	35 *s.*
						4 Ditto	20 *s.*	1 *s.*	25 *s.*
						26 Letter Carriers	18 *s.*	1 *s.*	22 *s.*
						2 Stampers, 1 *s.* 6 *d.* a week each.			
						5 S. O. Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						14 Rural Messengers, &c., 656 *l.* a year.			
						Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
–	–	–	–	331					
–	–	–	49	744	Dunfermline	1 Clerk	18 *s.*	1 *s.* 6 *d.*	26 *s.*
–	–	–	–	364		4 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						6 Rural Messengers, &c., 324 *l.* a year.			
–	–	–	50	1,016	Elgin	2 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
–	–	–	–	508		4 Rural Messengers, &c., 273 *l.* a year.			
–	–	–	–	298	Falkirk	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
–	–	–	–	549		3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	461		Extra Allowance to Stamper, 1 *s.* 6 *d.* a week.			
–	–	–	–	164		1 Auxiliary Letter Carrier	–	–	8 *s.*
–	–	–	–	1,072		8 Rural Messengers, &c., 455 *l.* a year.			
–	–	–	–	299	Forfar	2 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						5 Rural Messengers, &c., 228 *l.* a year.			
–	–	–	50	517	Galashiels	3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	485		2 Rural Messengers, &c., 141 *l.* a year.			
–	–	–	557	42,744					

POST OFFICE—(C.) Provincial Establishments in Scotland, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	18. SALARIES AND WAGES. Postmasters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks, Medical Officers, &c. No.	Clerks, Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	19. Allowance for Assistance.	20. Travelling.	21. Poundage on Sale of Postage Labels.	22. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	5,353	568	5,189	44	3,528	519	25,486	-	1,632	-	973	26
Glasgow	900	92	1,352	123	11,395	344	18,200	-	-	-	54	338
Golspie	60	7	87	-	-	2	159	-	30	-	7	-
Greenock	463	50	613	16	1,200	57	2,693	-	-	-	14	130
Grangemouth	45	-	-	-	-	2	89	-	10	-	12	-
Haddington	60	4	31	-	-	9	366	-	26	-	17	-
Hamilton	90	6	82	1	63	8	588	-	19	-	25	-
Hawick	110	9	55	1	63	12	468	-	32	-	32	-
Helensburgh	100	4	33	-	-	8	424	-	45	-	27	-
Huntly	70	8	54	-	-	8	319	-	30	-	13	-
Insch	40	8	51	-	-	4	206	-	10	-	6	-
Inverary	50	11	95	-	-	4	354	-	20	-	10	-
Inverness	310	42	425	12	810	22	1,109	-	-	-	7	-
Inverury	50	2	8	-	-	-	118	-	20	-	6	-
Irvine	75	2	36	-	-	5	241	-	30	-	7	-
Jedburgh	80	2	13	-	-	8	300	-	30	-	15	-
Johnstone	70	3	24	-	-	3	183	-	20	-	13	-
Keith	80	5	24	-	-	5	215	-	40	-	10	-
Kelso	100	10	52	1	79	15	613	-	30	-	22	-
Kilmarnock	233	17	183	4	280	31	1,312	-	30	-	5	-
Kingussie	62	9	106	-	-	4	189	-	15	-	10	-
Kinross	52	7	49	-	-	7	277	-	13	-	9	-
Kirkcaldy	130	13	172	1	57	12	656	-	64	-	17	-
Kirkcudbright	60	5	21	-	-	3	189	-	25	-	10	-
Kirkwall	70	24	162	-	-	5	308	-	30	-	9	-
Kirriemuir	55	2	7	-	-	5	249	-	15	-	11	-
Ladybank	64	10	137	-	-	4	231	-	20	-	5	-
Lairg	50	8	59	-	-	3	63	-	15	-	11	-
Lanark	100	19	191	-	-	17	899	-	70	-	17	-
Langholme	40	3	24	-	-	5	270	-	10	-	11	-
Lasswade	40	5	87	-	-	7	255	-	10	-	8	-
Lawrencekirk	54	3	18	-	-	5	192	-	15	-	5	-
Lerwick	169	28	122	-	-	6	233	-	45	-	14	-
Leven	65	6	78	-	-	6	245	-	20	-	9	-
Carried forward	9,350	992	9,640	203	17,475	1,155	57,699	-	2,421	-	1,421	494

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1878—*continued.*

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877-78.
£	£.	£.	£.	£.
-	-	- -	557	42,744
-	-	- -	- -	32,239
-	-	- -	- -	343
-	-	- -	75	5,188
-	-	- -	- -	156
-	-	- -	- -	500
-	-	- -	22	889
-	-	- -	70	830
-	-	- -	- -	629
-	-	- -	- -	486
-	-	- -	- -	313
-	-	- -	- -	529
-	-	- -	48	2,709
-	-	- -	- -	202
-	-	- -	- -	389
-	-	- -	- -	438
-	-	- -	- -	310
-	-	- -	- -	369
-	-	- -	38	934
-	-	- -	90	2,133
-	-	- -	- -	382
-	-	- -	- -	400
-	-	- -	45	1,141
-	-	- -	- -	305
-	-	- -	- -	579
-	-	- -	- -	337
-	-	- -	- -	457
-	-	- -	- -	198
-	-	- -	25	1,302
-	-	- -	- -	355
-	-	- -	- -	400
-	-	- -	- -	284
-	-	- -	- -	583
-	-	- -	- -	417
-	-	- -	970	99,470

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Glasgow - -	1 Chief Clerk - - - - -	350 *l.*	15 *l.*	450 *l.*
	2 Principal Clerks - - -	290 *l.*	10 *l.*	330 *l.*
	2 First Class ditto - - -	240 *l.*	10 *l.*	270 *l.*
	4 Second class ditto - - -	170 *l.*	10 *l.*	230 *l.*
	7 Clerks - - - - -	110 *l.*	7 *l.* 10 *s.*	160 *l.*
	18 Sorting Clerks, First Class -	37 *s.*	2 *s.*	44 *s.*
	24 Ditto, Second ditto - -	29 *s.*	2 *s.*	36 *s.*
	35 Ditto, Third ditto - -	20 *s.*	1 *s.* 6 *d.*	28 *s.*
	1 Clerk, R. L. B. - - -	37 *s.*	2 *s.*	44 *s.*
	1 Ditto " (Female) -	22 *s.*	1 *s.*	27 *s.*
	2 Ditto " ditto -	14 *s.*	1 *s.*	21 *s.*
	8 Risk Allowances for Sorting Clerks, 2 *s.* a week each.			
	10 Boy Sorters, 14 *s.* a week each.			
	3 Female Clerks, at Hillhead, at fixed wages.			
	2 - Ditto - at Partick - ditto.			
	6 - Ditto - at Hope-street ditto.			
	1 ditto, at Charing Cross - -	14 *s.*	1 *s.*	21 *s.*
	1 Inspector of Letter Carriers -	140 *l.*	10 *l.*	230 *l.*
	3 Assistant ditto - - -	100 *l.*	5 *l.*	135 *l.*
	161 Letter Carriers - - -	18 *s.*	1 *s.*	24 *s.*
	With further rise to 26 *s.* a week, after 10 years' service.			
	Temporary Allowance to each Letter Carrier of 2 *s.* a week.			
	51 Auxiliary Letter Carriers, 14 *s.*			
	50 Ditto, at 8 *s.* a week each.			
	1 Labourer - - - - -	18 *s.*	1 *s.*	20 *s.*
	3 Female Servants, one at 14 *s.* a week, two at 12 *s.* a week.			
	Medical Officer, 8 *s.* 6 *d.* each man, 125 *l.* (estimated).			
	Allowance of 3 *s.* a week each to 14 Stampers.			
	3 Watchmen (Police), 24 *s.* each.			
	2 Boy Porters, 10 *s.* each.			
	2 Bag Messengers, 14 *s.* each.			
	56 Sub-Office Letter Carriers and Rural Messengers, 3,586 *l.* a year.			
Greenock - -	1 Clerk - - - - - -	120 *l.*	5 *l.*	160 *l.*
	2 Clerks - - - - -	37 *s.*	2 *s.*	44 *s.*
	4 Sorting ditto - - - -	27 *s.*	1 *s.* 6 *d.*	35 *s.*
	6 Ditto - - - - -	20 *s.*	1 *s.*	25 *s.*
	3 Boy Clerks, at 14 *s.* a week each.			
	19 Letter Carriers - - -	18 *s.*	1 *s.*	22 *s.*
	Extra Allowance to Two Stampers, 1 *s.* 6 *d.* a week each.			
	1 Mail Messenger - - -	18 *s.*	1 *s.*	22 *s.*
	14 Auxiliary Letter Carriers, 7 *s.* a week each.			
	Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
	23 Rural Messengers, &c., 1,340 *l.* a year.			
Haddington - -	2 Letter Carriers - - -	16 *s.*	1 *s.*	18 *s.*
	7 Rural Messengers, 274 *l.* a year.			
Hamilton - -	1 Clerk - - - - - -	18 *s.*	1 *s.* 6 *d.*	28 *s.*
	3 Letter Carriers - - -	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary ditto, at 7 *s.* a week.			
	4 Rural Messengers, &c., 430 *l.* a year.			
Hawick - - -	1 Clerk - - - - - -	18 *s.*	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers - - -	14 *s.*	6 *d.*	18 *s.*
	1 Auxiliary ditto - - -	- -	- -	9 *s.*
	9 Rural Messengers, &c., 355 *l.* a year.			
Helensburgh - -	4 Letter Carriers - - -	16 *s.*	1 *s.*	18 *s.*
	4 Rural Messengers, &c., 239 *l.* a year.			
Inverness - -	1 Clerk - - - - - -	110 *l.*	5 *l.*	140 *l.*
	3 Sorting Clerks - - -	27 *s.*	1 *s.* 6 *d.*	35 *s.*
	7 Ditto - - - - -	18 *s.*	1 *s.*	25 *s.*
	1 Assistant in Highland Sorting Carriage, 50 *l.* a year.			
	14 *s.* Allowance for Sorting.			
	6 Letter Carriers - - -	14 *s.*	1 *s.*	18 *s.*
	1 Sorter, in Summer - -	- -	- -	14 *s.*
	2 Auxiliary Letter Carriers -	- -	- -	6 *s.* and 10 *s.*
	1 Stamper, 2 *s.* a week.			
	14 Rural Messengers, &c., 746 *l.* a year.			
	Medical Officer, 8 *s.* 6 *d.* per man, 14 *l.* (estimated).			
Irvine - - -	2 Letter Carriers - - -	16 *s.*	1 *s.*	18 *s.*
	3 Rural Messengers, &c., 149 *l.* a year.			
Kelso - -	1 Clerk - - - - -	18 *s.*	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers - - -	16 *s.*	1 *s.*	18 *s.*
	13 Rural Messengers, 519 *l.* a year.			
Kilmarnoc - -	1 Clerk - - - - - -	18 *s.*	1 *s.* 6 *d*	37 *s.*
	3 Clerks - - - - -	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	7 Letter Carriers - - -	14 *s.*	1 *s.*	18 *s.*
	4 Auxiliary ditto, at 8 *s.* a week each.			
	21 Rural Messengers, &c., 909 *l.* a year.			
	Extra Allowance to 3 Stampers, 1 *s.* 6 *d.* a week each.			
	Medical Officer, 8 *s.* 6 *d.* per man, 14 *l.* (estimated).			
Kirkcaldy - -	1 Clerk - - - - - -	18 *s.*	1 *s.*	28 *s.*
	4 Letter Carriers - - -	16 *s.*	6 *d.*	18 *s.*
	8 Rural Messengers, &c., 468 *l* a year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1878—*continued.*

POST TOWNS.	18. SALARIES AND WAGES. Post-masters.	Sub-Postmasters and Letter Receivers. No.	Sub-Postmasters and Letter Receivers. Amount.	Clerks, Medical Officers, &c. No.	Clerks, Medical Officers, &c. Amount.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers and Allowances to Postmasters for Delivery, &c. No.	Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers and Allowances to Postmasters for Delivery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	19. Allowance for Assistance.	20. Travelling.	21. Poundage on Sale of Postage Labels.	22. Rent of Premises Leased to the Department.
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	9,350	992	9,640	203	17,475	1,155	57,699	- -	2,421	-	1,421	494
Linlithgow	65	4	57	-	-	8	324	- -	25	-	9	-
Lochalsh	50	6	32	-	-	4	175	- -	15	-	4	-
Lochgilphead	55	10	101	-	-	3	234	- -	20	-	7	-
Lochmaddy	30	7	31	-	-	4	165	- -	12	-	3	-
Lockerby	75	9	49	-	-	12	490	- -	25	-	13	-
Markinch	45	3	57	-	-	3	147	- -	20	-	5	-
Mauchline	35	6	50	-	-	4	250	- -	15	-	5	-
Maybole	60	6	41	-	-	5	277	- -	20	-	9	-
Meigle	48	4	30	-	-	5	186	- -	5	-	6	-
Melrose	75	8	96	-	-	7	440	- -	20	-	15	-
Midcalder	30	3	26	-	-	4	217	- -	10	-	6	-
Mintlaw	33	5	26	-	-	3	108	- -	10	-	5	-
Moffat	80	2	8	-	-	4	194	- -	30	-	15	-
Montrose	120	6	41	1	51	7	354	- -	64	-	32	50
Motherwell	98	9	120	-	-	7	425	- -	30	-	17	-
Musselburgh	50	-	-	-	-	5	222	- -	20	-	13	-
Nairn	68	4	19	-	-	6	208	- -	25	-	15	-
Newburgh (Fife)	40	2	14	-	-	3	109	- -	15	-	5	-
Newton Stewart	80	17	230	-	-	11	612	- -	30	-	15	-
North Berwick	50	1	3	-	-	3	144	- -	10	-	14	-
Oban	85	13	152	-	-	8	363	- -	70	-	20	-
Paisley	225	9	133	4	294	21	929	- -	-	-	3	-
Peebles	60	4	52	-	-	4	333	- -	20	-	14	-
Pennycuick	35	2	16	-	-	2	184	- -	-	-	8	-
Perth	220	32	307	4	340	28	1,312	- -	42	-	12	-
Peterhead	80	3	17	-	-	4	230	- -	45	-	23	-
Pitlochry	40	8	49	-	-	2	136	- -	25	-	14	-
Port Glasgow	85	1	5	-	-	3	199	- -	35	-	12	-
Portree	50	14	122	-	-	6	166	- -	40	-	5	-
Prestonkirk	35	4	24	-	-	3	127	- -	10	-	8	-
Rothesay	75	3	18	-	-	6	239	- -	60	-	25	-
St. Andrew's	86	7	59	-	-	6	277	- -	50	-	28	-
Saltcoats	50	1	18	-	-	2	120	- -	15	-	6	-
Selkirk	70	5	24	-	-	9	358	- -	40	-	12	-
Stirling	225	31	360	6	338	27	1,349	- -	-	-	10	50
Stonehaven	78	3	11	-	-	5	205	- -	20	-	11	-
Stornoway	68	10	40	-	-	3	269	- -	30	-	9	-
Stow	35	5	40	-	-	5	199	- -	10	-	3	-
Stranraer	90	12	135	-	-	7	359	- -	30	-	15	-
Tain	50	1	7	-	-	2	76	- -	36	-	6	-
Thornhill	60	6	38	-	-	9	411	- -	25	-	9	-
Thurso	100	21	108	-	-	7	385	- -	50	-	14	-
Tranent	35	4	35	-	-	4	231	- -	15	-	6	-
Troon	32	-	-	-	-	1	106	- -	20	-	9	-
Turriff	65	7	59	-	-	7	320	- -	30	-	12	-
Wick	90	15	123	-	-	3	261	- -	40	-	25	-
Wishaw	80	2	22	-	-	3	215	- -	30	-	14	-
Poundage at the Money Order Sub-office	-	-	-	-	-	-	- -	- -	-	-	1,700	-
For Incidental Payments	-	-	-	-	-	-	- -	2,200	-	145	-	-
	12,741	1,327	12,645	218	18,548	1,450	72,339	2,200	3,630	145	3,667	594
Add, for probable Increase	200	-	300	-	600	-	1,000	- -	100	-	-	-
TOTALS	12,941	1,327	12,945	218	19,148	1,450	73,339	2,200	3,730	145	* 3,667	594

C. 18.

Sub-Postmasters, &c.	12,945
Clerks, &c	19,148
Sorters, &c.	73,339
Incidental Salaries, &c.	2,200
TOTAL SALARIES and WAGES £.	120,573

* At the rate of 1 *l.* per cent.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1878—*continued.*

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1877–78.
£.	£.	£.	£.	£.
–	–	–	970	99,470
–	–	–	–	480
–	–	–	–	276
–	–	–	–	417
–	–	–	–	241
–	–	–	–	652
–	–	–	–	274
–	–	–	–	355
–	–	–	–	407
–	–	–	–	275
–	–	–	–	646
–	–	–	–	289
–	–	–	–	182
–	–	–	–	327
–	–	–	14	726
–	–	–	–	690
–	–	–	–	305
–	–	–	–	335
–	–	–	–	183
–	–	–	–	967
–	–	–	–	221
–	–	–	–	690
–	–	–	–	1,584
–	–	–	–	479
–	–	–	–	243
–	–	–	50	2,283
–	–	–	17	412
–	–	–	–	264
–	–	–	–	336
–	–	–	–	383
–	–	–	–	204
–	–	–	–	417
–	–	–	20	520
–	–	–	–	209
–	–	–	–	504
–	–	–	50	2,432
–	–	–	–	325
–	–	–	10	426
–	–	–	–	287
–	–	–	–	629
–	–	–	–	175
–	–	–	–	543
–	–	–	23	680
–	–	–	–	322
–	–	–	15	182
–	–	–	–	486
–	–	–	–	339
–	–	–	–	301
–	–	–	–	1,700
20	435	1	130	2,931
20	435	1	1,209	128,264
–	–	–	50	2,250
20	435	1	1,349	130,514

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Linlithgow	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	6 Rural Messengers, 240 *l.* a year.			
Montrose	1 Clerk	16 *s.*	1 *s.*	28 *s.*
	4 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	3 Rural Messengers, &c., 174 *l.* a year.			
Motherwell	1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
	1 Auxiliary Letter Carrier	–	–	10 *s.*
	4 Rural Messengers, &c., 318 *l.* a year.			
	1 S. O. Letter Carrier	–	–	16 *s.*
Musselburgh	3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	2 Rural Messengers, &c., 84 . a year.			
Newton Stewart	2 Letter Carriers	14 *s.*	1 *s.*	16 *s.*
	9 Rural Messengers, &c., 528 *l.* a year.			
Paisley	1 Clerk	18 *s.*	1 *s.* 6 *d.*	37 *s.*
	2 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	1 Boy Clerk, at 7 *s.* a week.			
	7 Letter Carriers	16 *s.*	1 *s.*	20
	Extra Allowance to 2 Stampers, 2 *s.* a week each.			
	1 Assistant Stamper, 15 *s.* a week.			
	8 Auxiliary Letter Carriers, 217 *l.* a year.			
	5 Rural Messengers, &c., 316 *l.* a year.			
	Medical Officer, 8 *s.* 6 *d.* per man, 7 *l.* (estimated).			
Peebles	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary Letter Carrier	–	–	7 *s.*
	2 Rural Messengers, &c., 268 *l.* a year.			
Perth	1 Clerk	90 *l.*	4 *l.*	110 *l.*
	3 Clerks	20 *s.* then by 1 *s.* 6 *d.*	1 *s.* to 33 *s.* a week.	24 *s.*
	8 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	1 Travelling Sorter	16 *s.*	1 *s.*	20 *s.*
	19 Rural Messengers, &c., 902 *l.* a year.			
	Allowance to 3 Stampers, 2 *s.* a week each.			
	Medical Officer, 8 *s.* 6 *d.* per man, 13 *l.* (estimated).			
Peterhead	2 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	2 Rural Messengers, &c., 146 *l.* a year.			
Port Glasgow	3 Letter Carriers	18 *s.*	1 *s.*	20 *s.*
	Allowance for Rural Messenger, 47 *l.* a year.			
Rothesay	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	1 Auxiliary Letter Carrier	–	–	10 *s.*
	3 Rural Messengers, &c., 129 *l.* a year.			
Saltcoats	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary Carrier	–	–	6 *s.*
	Weekly Allowances, 57 *l.* a year.			
Selkirk	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary Letter Carrier	–	–	8 *s.*
	6 Rural Messengers, &c., 243 *l.* a year.			
St. Andrew's	3 Letter Carriers	12 *s.*	1 *s.*	16 *s.*
	3 Rural Messengers, &c., 151 *l.* a year.			
Stirling	1 Clerk	90 *l.*	4 *l.*	110 *l.*
	4 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	1 Assistant Clerk, 14 *s.* a week			
	5 Letter Carriers	16 *s.*	1 *s.*	20 *s.*
	Extra Allowance to 2 Stampers, 2 *s.* a week each.			
	6 Sub-Office Letter Carriers, &c., 248 *l.* a year.			
	16 Rural Messengers, 846 *l.* a year.			
	Medical Officer, 8 *s.* 6 *d.* per man, 10 *l.* (estimated).			
Wishaw	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
	2 Rural Messengers, &c., 171 *l.* a year.			

1877-78.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the POST OFFICE ESTIMATE for the Year ending 31st March 1878, page 528.

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1877-78.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPHS ESTIMATE for the Year ending 31st March 1878, pages 571 and 572.

SUB-HEAD (F.)

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT, FOR THE YEAR ENDING 31ST MARCH 1878.

OFFICES.	1. Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Gas.	7. Land Tax.	8. Incidental Expenses.	TOTAL.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
EASTERN CENTRAL DISTRICT.	165	7,578	236	4,830	–	75	–	–	–	–	–	4,333	–	–	–	–	–	16,816

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Eastern Central-District.	3	Clerks in Charge, 1st Class (Male).	150 *l.*	7 *l.* 10 *s.*	200 *l.*
	4	Clerks in Charge, 2nd Class (Male).	140 *l.*	5 *l.*	160 *l.*
	5	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
Treasury, 5 February 1876. No. 1,778. Treasury, 6 Mar. 1876. No. 3,740,	19	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	32	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	5	Probationary Clerks (Male), at 12 *s.* to 14 *s.*, thence to 16 *s.*			
	1	Writer, 10 *d.* per hour (Male).			
	2	Writing Clerks (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years.)	140 *l.*
			Thence by	10 *l.*	240 *l.*
	–	Allowance to Clerks -	–	–	90 *l.*
	6	Clerks in Charge (Female), Upper Section.	90 *l.*	5 *l.*	120 *l.*
	6	Clerks in Charge (Female), Lower Section.	70 *l.*	5 *l.*	85 *l.*
	3	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
	18	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
	54	Clerks, 3rd Class (Female, including 4 Risk Allowances of 3 *s.* each.)	14 *s.*	1 *s.*	17 *s.* „
	7	Probationary Clerks (Female), at 8 *s.* to 12 *s.*, thence to 14 *s.* „			
	1	Inspector of Messengers	40 *s.*	1 *s.* 6 *d.*	50 *s.* „
	1	Assistant Inspector of Messengers	35 *s.*	1 *s.* 6 *d.*	45 *s.* „
	4	Tube Attendants - -	16 *s.*	1 *s.*	25 *s.* „
	2	Tube Attendants, 7 *s.* a week each fixed wages.			
	11	Overseers of Telegraph Messengers, 15 *s.* a week each fixed wages.			
	4	Corporals - - -	12 *s.* fixed wages.		
	144	Docket Messengers, ½ *d.* and ¾ *d.* a message.			
	67	Messengers - - (With allowance of 1 *s.* a week to one Lance Corporal).	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
	2	Porters - - -	18 *s.*	1 *s.*	27 *s.*

Eastern District -	42	2,857	118	2,474	1	40	–	–	–	55	–	118	–	–	–	–	–	5,544	Eastern District	4	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
																				7	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
																				13	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
																					Half of one Salary is charged to Postal Account.			
																				1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
																				1	Probationary Clerk (Male), at 12*s.* to 14*s.*, thence to 16*s.*			
																				1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
																				1	Clerk, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk.
																				6	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
																				6	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
																				2	Probationary Clerks (Female), at 8*s.* to 12*s.*, thence to 14*s.* „			
																				1	Assistant Inspector of Boy Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
																				1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
																				4	Corporals - - -	12 *s.* each fixed wages.		
																			Treasury, 6 March 1876—No. 3,740. Treasury, 8 July 1876—No. 11,087.	112*	Messengers (including 2 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
																						Over 16 years of age, 9 *s.* „		
																					* Six of these Messengers are Lance Corporals, with 1 *s.* a week extra.				
Northern District -	32	1,882	77	1,569	–	40	–	–	–	32	–	190	–	–	–	–	–	3,713	Northern District Treasury, 20 May 1876—No. 7,907.	2	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l*
																				5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
																				1	Clerk, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
																				–	Allowance to Clerk -	- -	- -	25 *l.*
																				1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after 2 years.)	150 *l.*
																				1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
																				2	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk.
																				7	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
																				11	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
																				2	Probationary Clerks (Female).	8 *s.* to 12 *s.*, thence to 14 *s.* „		
																				1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
																				2	Corporals - - -	12 *s.* each fixed wages.		
																				74†	Messengers - - -	5 *s.*	1 *s.* (half-yearly.)	7 *s* „
																						Over 16 years - -	9 *s.* „	
																					Six of these Messengers are Lance Corporals, with 1 *s.* a week extra.			

5.—POST OFFFICE TELEGRAPHS.—Sub-Head (F.)—London District, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Gas.	7. Land Tax.	8. Incidental Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
North Western District.	40	2,500	79	1,684	–	40	–	–	–	47	–	190	–	–	–	–	–	4,461
South Eastern District.	67	3,851	138	2,908	–	40	–	–	–	68	–	98	–	–	–	–	–	6,965

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
North Western District.	2	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	7	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
	2	Probationary Clerks (Male).	12 *s.* to 14 *s.*, thence to 16 *s.* a wk.		
	–	Allowance to Clerk -	- -	- -	25 *l.*
	1	Superintendent (Female)	90 *l.*	5 *l.*	120 *l.*
	4	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
	6	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
	9	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
	3	Probationary Clerks (Female).	8 *s.* to 12 *s.*, thence to 14 *s.* „		
	1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
	1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
	4	Corporals - - -	12 *s.* each fixed wages.		
	*71	Messengers - -	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
			Over 16 years - -		9 *s.* „
		* Eight of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
South Eastern District.	2	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	9	Clerks, 3rd Class (Male) (Including one Clerk employed for Admiralty purposes.)	45 *l.*	5 *l.*	65 *l.*
	3	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a wk.			
	1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years.)	140 *l.*
			Thence by	10 *l.*	240 *l.*
	1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
	–	Allowance to Clerks -	- -	- -	35 *l.*
	1	Superintendent (Female)	90 *l.*	5 *l.*	120 *l.*
	1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
	5	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.

																				15	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
																				17	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
																				7	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.*			
																				1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	45 *s.* a wk.
																				1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
																				5	Corporals - - -	12 *s.* each fixed wages.		
																				*133	Messengers (including 6 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
																						Over 16 years - -		9 *s.* „
																					* Eight of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
Woolwich - - -	8	470	18	335	–	25	–	–	–	–	–	–	–	–	–	–	20	850	Woolwich -	1	Clerk, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
																				*†3	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
																				†4	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
																				18	Messengers - -	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
																						Over 16 years - -		9 *s.*
																					* Two clerks included in the above numbers are employed by the War Office.			
																					† Cost of one Clerk on each of these two Classes is charged to Postal Account.			
																					‡ One of these Messengers is a Lance Corporal, with 1 *s.* a week extra.			
Eltham - - -	–	–	2	40	–	26	–	–	–	–	–	–	–	–	–	–	–	66	Eltham - -	2	Messengers - -	5 *s.*	1 *s.* (half yearly.)	7 *s.*
South Western District.	96	5,789	153	3,980	–	75	–	–	–	80	–	845	–	–	–	–	–	10,769	South Western District.	*3	Senior Clerks (Male) -	140 *l.*	5 *l.*	160 *l.*
																					(Including two Clerks employed for Admiralty, and one Clerk employed for War Office purposes.)			
																				4	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
																					(Including one Clerk employed for Admiralty purposes.)			
																				4	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
																				4	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
																				1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years.)	1 0 .
																						Thence by	10 *l.*	240 *l.*
																				1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
																				–	Allowance to Clerk -	- -	- -	40 *l.*
																				1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
																				3	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
																				9	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
																				20	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
																			Treasury, 7 July 1875. —10,416.	32	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
																				14	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
																			Treasury, 12 Aug. 1876. —13,161.	1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	45 *s.* a wk.
																				1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
																				7	Corporals - - -	12 *s.* each fixed wages.		
																				†144	Messengers (including 38 paid on Dockets).	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
																						Over 16 years of age		9 *s.* „
																					*One Clerk to rise to 170 *l.*			
																					† Fourteen of these Messengers are Lance Corporals, with 1 *s.* a week extra.			

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F.)—London District, for the Year ending 31 March 1878—*continued.*

Office.	1. Total Number and Cost of Clerks. Number.	1. Clerks. Cost for Year ending 31st March 1878.	1. Messengers and Porters. Number.	1. Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery.	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Gas.	7. Land Tax.	8. Incidental Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Western District -	105	6,206	163	3,694	–	75	–	–	–	105	–	980	–	–	–	–	–	11,060

Scales of Pay.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Western District	1	Senior Clerk (Male) -	140 *l.*	5 *l.*	160 *l.*
	5	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	9	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	12	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	1	Writing Clerk (Male)	80 *l.* Thenceby	7 *l.* 10 *s.* (after two years.) 10 *l.*	140 *l.* 240 *l.*
		Allowance to Clerk -	- -	- -	45 *l.*
	2	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
	1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
	2	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
	8	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
	21	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
	27	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
	16	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
	1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	45 *s.*
Treasury, 12 August 1876.—13,161.	1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.*
	*12	Corporals - - -	12 *s.* each fixed wages.		
	†149	Messengers (including 69 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
			Over 16 years of age		9 *s.*

* One-third wages of one Corporal chargeable to Postal Account.

† Eight of these Messengers are Lance Corporals, with 1 *s.* a week extra. Half the wages of one chargeable to Postal Account.

WESTERN CENTRAL DISTRICT.	63	4,389	114	3,149	-	40	-	-	-	115	-	731	-	-	-	-	-	8,424
Boy Messengers' Libraries	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	75	-
For Incidental Payments	-	-	-	-	1,800	-	-	-	-	-	400	-	1,100	150	1,400	5	200	5,055
TOTALS - - -	618	35,522	1,098	24,663	1,800	476	-	-	-	502	400	7,485	1,100	150	1,400	5*	295	73,798

Messengers - - - -	24,663	
Incidental Salaries and Wages -	1,800	
Allowances to Postmasters -	476	
Medical Officers - - -	502	
TOTAL Salaries, &c. - £.	62,963	
Deduct on account of Savings to be made upon a Revision of Duties - - - -	5,000	
£.	57,963	

Deduct - - -	5,000
£.	68,798

* Details of this Amount:

	£.	s.	d.
Land Tax due—			
South Western District Post Office -	-	5	5
Putney Branch Post Office - - - -	-	-	7
Highbury, ditto - - - - -	-	8	4
High Holborn, ditto - - -	2	7	6
Serle-street, ditto - - - -	17		6

Western Central District.

1	Superintendent (Male)	160 *l.*	7 *l.* 10 *s.*	250 *l.*
2	Senior Clerks (Male) -	140 *l.*	5 *l.*	160 *l.*
6	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
9	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
*13	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
10	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
2	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
2	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
6	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
7	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
4	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
1	Serjeant - - -	26 *s.*	1 *s.*	30 *s.*
1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.*
1	Overseer of Telegraph Messengers, 18 *s.* a week fixed.			
9	Corporals - - -	12 *s.* each fixed wages.		
28	Messengers for permanent night duty, 12 *s.* each fixed wages (including one Messenger at 20 *s.*)			
†74	Messengers (including 72 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
		Over 16 years of age		9 *s.*

* 35 *l.* of salary of Clerk at Covent Garden Office chargeable to Postal Account.

† Four of these Messengers are Lance Corporals, with 1 *s.* a week extra.

† Two Messengers over 16 years of age are allowed 3 *s.* a week extra for night duty.

POST OFFICE TELEGRAPHS.

ABSTRACT OF SUB-HEAD (G.)

1877-78.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rents.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTALS.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
LONDON RECEIVERS -	8,466	–	–	–	–	–	–	44	8,510
ENGLAND AND WALES -	290,871	2,500	7,072	1,000	110	1,200	30	7,483	310,266
IRELAND - - - -	64,282	1,000	781	80	10	20	5	1,245	67,423
SCOTLAND - - - -	62,309	500	353	2	35	350	10	533	64,092
TOTAL - - - £.	425,928	4,000	8,206	1,082	155	1,570	45	9,305	450,291
DEDUCT - - -	3,928							DEDUCT - - -	3,928
£.	422,000							£.	446,363

SUB-HEAD (G.)

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT, FOR THE YEAR ENDING 31ST MARCH 1878.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1878.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery.	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£	£.	£.	£.	£.	£.	£.	£.	£.	£.					
LONDON DISTRICT:																							
Abbey-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Acton	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Albany-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Albert-terrace, Kilburn	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Aldgate	–	–	–	–	–	–	52	–	–	–	–	–	–	–	–	–	–	52					
Amhurst-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Amwell-street	–	–	–	–	–	–	*10	–	–	–	–	–	–	–	–	–	–	10					
Anerley (near Station)	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Anerley-road (near Crystal Palace).	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Balham	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Barbican	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Barnes	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	–	–	23					
Barnsbury-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Battersea-square	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Bayswater, Queen's-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Bermondsey-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Berwick-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Bethnal Green-road	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21					
Bexley	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16					
Bexley Heath	–	–	–	–	–	–	*23	–	–	–	–	–	–	–	–	–	–	23					
Bishop's-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Blackfriars-road, 228	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	10	41					
Blandford-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Bow	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Brewer-street, Golden-square.	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Brick-lane	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Brixton, Acre-lane	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Brixton-hill	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Brixton-road, Loughboro'-place.	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Brixton Rise	–	–	–	–	–	–	34	–	–	–	–	–	–	–	–	–	–	34					
Brompton-road	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18					
Burton-crescent	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					

1 *d.* a Message, with a minimum of

Caledonian-road, 273	-	-	-	-	-	-	-	1 *d.*, a Message, with a minimum of	16	-	-	-	-	-	-	-	-	-	-	16								
Camberwell-road	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Cambridge-road	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Cambridge-street	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Camden Town, High-street.	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Canning Town	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Chancery-lane	-	-	-	-	-	-	-		18	-	-	-	-	-	-	-	-	-	-	18								
Chapel-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Charles-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Charlwood-street	-	-	-	-	-	-	-		21	-	-	-	-	-	-	-	-	-	-	21								
Chelsea, Queen's-road	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Chichester-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Chiswick	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Church-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Clapham Rise	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Clapham-road	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Clapton-road	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Clare Market	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Clarendon-road	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Clerkenwell Green	-	-	-	-	-	-	-		*50	-	-	-	-	-	-	-	-	-	-	50								
Coleman-street	-	-	-	-	-	-	-		31	-	-	-	-	-	-	-	-	-	-	31								
Cornwall-road	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Cranbourne-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Crawford-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Crayford	-	-	-	-	-	-	-		21	21	-	-	-	-	-	-	-	-	-	42								
Crouch End	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Curtain-road	-	-	-	-	-	-	-		10	-	-	-	-	-	-	-	-	-	-	10								
Curzon-street	-	-	-	-	-	-	-		18	-	-	-	-	-	-	-	-	-	-	18								
Danvers-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Dartmouth-row	-	-	-	-	-	-	-		29	-	-	-	-	-	-	-	-	-	-	29								
Denmark Hill	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Deptford Broadway	-	-	-	-	-	-	-		31	-	-	-	-	-	-	-	-	-	-	31								
Deptford, High-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Devonshire-street	-	-	-	-	-	-	-		*16	-	-	-	-	-	-	-	-	-	-	16								
Dockhead	-	-	-	-	-	-	-		*60	-	-	-	-	-	-	-	-	-	10	70								
Doctors' Commons	-	-	-	-	-	-	-		31	-	-	-	-	-	-	-	-	-	-	31								
Down-street	-	-	-	-	-	-	-		18	-	-	-	-	-	-	-	-	-	-	18								
Drury-lane	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Duke-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Dulwich	-	-	-	-	-	-	-		31	-	-	-	-	-	-	-	-	-	-	31								
Ealing	-	-	-	-	-	-	-		31	-	-	-	-	-	-	-	-	-	-	31								
East India-road	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
East Sheen	-	-	-	-	-	-	-		29	-	-	-	-	-	-	-	-	-	-	29								
East Strand	-	-	-	-	-	-	-		18	-	-	-	-	-	-	-	-	-	-	18								
Ebury Bridge	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Ebury-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Edgeware-road, 148	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Edgeware-road, 310	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Edmonton	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Edmonton Green	-	-	-	-	-	-	-		21	-	-	-	-	-	-	-	-	-	-	21								
Edwards-terrace	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Erith	-	-	-	-	-	-	-		39	-	-	-	-	-	-	-	-	-	-	39								
Essex-road	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13								
Exmouth-street	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Finchley East End	-	-	-	-	-	-	-		26	-	-	-	-	-	-	-	-	-	-	26								
Forest Hill	-	-	-	-	-	-	-		29	-	-	-	-	-	-	-	-	-	-	29								
Fulham	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Fulham-road, 8	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Fulham-road, 94	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Fulham-road, 127	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								
Fulham-road, 176	-	-	-	-	-	-	-		16	-	-	-	-	-	-	-	-	-	-	16								

* Fixed Allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—London District, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Scales of Pay. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
London District—*cont^d.*																							
Gipsey Hill	–	–	–	–	–	–	1*d.* a Message, with a minimum of	13	–	–	–	–	–	–	–	–	–	13					
Gloucester-road, Queen's Gate.	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Gower-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Grange-road (Bermondsey)	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Gray's Inn-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Great Marylebone-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Great Portland-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Greek-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Grenville-street	–	–	–	–	–	–		†34	–	–	–	–	–	–	–	–	–	34					
Grove-lane	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	13					
Hackney-road, 311	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Hackney Wick	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	26					
Hampstead-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Hampstead, High-street	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	31					
Hanwell	–	–	–	–	–	–		16	18	–	–	–	–	–	–	–	–	34					
Harrow-road, Jonson's-place.	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Harrow-road, Woodfield-road.	–	–	–	–	–	–		*13	–	–	–	–	–	–	–	–	–	13					
Hemingford-road	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	5	36					
Hendon	–	–	–	–	–	–		*47	–	–	–	–	–	–	–	–	–	47					
Herne Hill	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Highgate	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	31					
Holloway-road, 269	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	13					
Homerton	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	13					
Hornsey	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	26					
Hornsey-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Hoxton (St. John's-road)	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	26					
Hyde Park-square	–	–	–	–	–	–		18	–	–	–	–	–	–	–	–	–	18					
Jamaica-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Kennington Cross	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	31					
Kennington Park	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	21					
Kensington Park-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Kentish Town-road, 149	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Kentish Town (3, Junction-road).	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	31					
Kilburn, Brondesbury-terrace.	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					
Kilburn, Manor-terrace	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	31					
King's Cross-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16					

Kingsland-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
King's-road, 110	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
King's-road, 194	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
King's-road, 365	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
King William-place	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Ladbroke Grove	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Ladbroke Grove-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Lancaster-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Larkhall-lane	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Leadenhall-street, 37	–	–	–	–	–	–	1*d.* per message.	–	–	–	–	–	–	–	–	–	–	–
Lee Green	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31
Lee High-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Leinster-terrace	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Lessness Heath	–	–	–	–	–	–	18	31	–	–	–	–	–	–	–	–	–	49
Leyton	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Leytonstone	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Lewisham, Ladywell	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Lewisham, Lee Bridge	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Limehouse	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Lisson Grove	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Little Sussex-place	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Long Acre	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Lower Clapton	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	–	–	23
Lower Tottenham	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Lupus-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Maida Hill	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	3	34
Manchester-road, Isle of Dogs.	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Mare-street, 152	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Mare-street, 305	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Marsham-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Mile End-road, 148	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	3	34
Mile End-road, 628, E.	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Millbank-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Mill Hill	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31
Minories	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Mount-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
New Bond-street	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18
New Cross-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Newington Butts	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Newington Green-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Newland-terrace	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
New Southgate	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
New-street, Vincent-square.	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
New Wimbledon	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
North Brixton	–	–	–	–	–	–	*13	–	–	–	–	–	–	–	–	–	–	13
North End, Finchley	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
North Woolwich	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	–	–	23
Norwood, Westow Hill	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Old Brompton-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Old Charlton	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Old Kent-road, 170	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31
Old Kent-road, 563	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Osnaburgh-street	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	10	41
Oxford-street, 227	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Oxford-street, 352	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18

1*d.* a Message, with a minimum of

* Fixed Allowance.

† The maximum not to exceed 60*l.* a year.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—London District, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery.	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Scales of Pay. Town.	Scales of Pay. Force.	Scales of Pay. Minimum.	Scales of Pay. Annual Increment.	Scales of Pay. Maximum.
London District—*contd.*		£.		£.	£.	£.	£.	£.	£.	£.		£.	£.	£.	£.	£.	£.	£.					
Park-street	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18					
Peckham Rye	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Penge	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Plaistow	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18					
Plumstead, Burrage Town.	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Portland Town	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Portsdown-road	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Queen's-terrace, Camden-road.	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Ratcliffe	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Red Lion-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Regent-street	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18					
Richmond-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Roehampton	–	–	–	–	–	–	21	5	–	–	–	–	–	–	–	–	–	26					
Rotherhithe-street	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31					
Royal-crescent	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Rushey Green	–	–	–	–	–	–	26	5	–	–	–	–	–	–	–	–	–	31					
St. John's-street-road	–	–	–	–	–	–	10	–	–	–	–	–	–	–	–	–	–	10					
St. John's Hill	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
St. Martin's-lane	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Shepherdess Walk	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Shepherd's Bush	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Shooter's Hill	–	–	–	–	–	–	10	–	–	–	–	–	–	–	–	–	–	10					
Shooter's Hill-road	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31					
Shoreditch, 110	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Sloane-street, 161	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Sloane-street, 179	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Southgate	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21					
Southgate-road	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	3	29					
South Norwood	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31					
Spitalfields Market	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Stamford Hill	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Stamford-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Stanley Bridge	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13					
Stepney	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31					
Stoke Newington	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26					
Stockwell-place	–	–	–	–	–	–	*40	–	–	–	–	–	–	–	–	–	–	40					
Store-street	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16					
Stratford	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31					

1 *d.* a Message, with a minimum of

Streatham	–	–	–	–	–	–	1 *d.* a Message, with a minimum of	26	–	–	–	–	–	–	–	–	–	–	26
Stroud Green	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Sydenham (near Station)	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Throgmorton-street	–	–	–	–	–	–		1*d.* per message.	–	–	–	–	–	–	–	–	–	–	–
Tooley-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Tooting, Lower	–	–	–	–	–	–		29	5	–	–	–	–	–	–	–	–	–	34
Tottenham Court-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Tottenham High Cross	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26
Trafalgar-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Turnham Green	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21
Union-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Upper Baker-street	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Upper Gloster-place	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Upper Holloway	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26
Upper Sydenham	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Upper Thames-street	–	–	–	–	–	–		1*d.* per message.	–	–	–	–	–	–	–	–	–	–	–
Upper Tooting	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Upper Westbourne Park	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26
Vauxhall	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Vigo-street	–	–	–	–	–	–		18	–	–	–	–	–	–	–	–	–	–	18
Walthamstow, Orford-road.	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21
Walworth-road, 17	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Walworth-road, 227	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Wandsworth, High-street	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Wandsworth-road, 267	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26
Wanstead	–	–	–	–	–	–		37	–	–	–	–	–	–	–	–	–	–	37
Wapping	–	–	–	–	–	–		31	–	–	–	–	–	–	–	–	–	–	31
Warwick-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Waterloo-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Wellclose-square	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Welling	–	–	–	–	–	–		18	10	–	–	–	–	–	–	–	–	–	28
Westbourne Park	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Westminster Bridge-road	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Whetstone	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21
Whitechapel, High-street	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Whitechapel, 141	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Willesden	–	–	–	–	–	–		33	–	–	–	–	–	–	–	–	–	–	33
Wimbledon	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26
Winchmore Hill	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21
Wood Green	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21
Wood-street	–	–	–	–	–	–		*52	–	–	–	–	–	–	–	–	–	–	52
Woolwich, Artillery-place	–	–	–	–	–	–		40	–	–	–	–	–	–	–	–	–	–	40
Woolwich Common	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16
Woolwich, Church-street	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Wormwood-street	–	–	–	–	–	–		1*d.* per message.	–	–	–	–	–	–	–	–	–	–	–
York-road, King's Cross	–	–	–	–	–	–		18	–	–	–	–	–	–	–	–	–	–	18
G. 1. Allowance for In-door Work and Responsibility at a fixed rate per Message								3,000	–	–	–	–	–	–	–	–	–	–	3,000
G. 1. Incidental Payments to Receivers for Delivery								–	100	–	–	–	–	–	–	–	–	–	100
								8,271	195	–	–	–	–	–	–	–	–	44	8,510
Delivery								195											
TOTAL Salaries £.								8,466											

* Fixed Allowance.

SUB-HEAD (G.)

5.—POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, FOR THE YEAR ENDING 31ST MARCH 1878.

OFFICES.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
ABERDARE	3	148	3	52	–	†23	–	–	–	–	–	–	–	–	–	–	18	241
Aberaman	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cwmaman	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cwmbach	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Hirwain	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Mountain Ash	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
ABERGAVENNY	–	–	–	–	–	–	66	13	–	–	–	–	–	–	–	–	–	79
Gilwern	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
ABERYSTWITH	1	67	1	13	–	10	–	–	55	–	–	–	–	–	–	–	–	145
Llanrhystid	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
ABINGDON	–	–	1	13	–	–	35	7	–	–	–	–	–	–	–	–	–	55
ACCRINGTON	3	158	3	39	–	19	–	–	–	–	–	–	–	–	–	–	20	236
Church	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Clayton-le-Moors	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Great Harwood	–	–	–	–	–	–	18	10	–	–	–	–	–	–	–	–	–	28
Oswaldtwistle	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
ACKLINGTON	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Amble	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Felton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Widdington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
ALFORD	–	–	–	–	–	–	10	13	50	–	–	–	–	–	–	–	7	80
ALFRETON	–	–	–	–	–	–	‡63	13	–	–	–	–	–	–	–	–	–	76
Ironville	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Riddings	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
ALNWICK	–	–	–	–	–	–	48	13	–	–	–	–	–	–	–	–	15	76
Alnmouth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Glanton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Wooler	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Aberdare	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
		Allowance of 5 *s.* a week for delivery of "Out of Bounds" Messages.			
Aberystwith	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Messenger, at 5 *s.* a week.			
Accrington	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
		Allowance for a boy clerk, 10 *s.* 6 *d.* a week (12 *l.* a year charged to Postal Account).			
	3	Messengers, at 5 *s.* a week each.			

Alresford	–	–	–	–	–	–	1 *d.* a Message, with minimum of	30	13	–	–	–	–	–	–	–	–	–	43						
Alton	–	–	–	–	–	–		39	13	–	–	–	–	–	–	–	–	–	52						
Altrincham	1	42	4	52	–	–		1 *d.* a message	–	–	–	–	–	–	–	–	–	–	94	Altrincham	1	Relief Clerk	16 *s.*	1 *s.*	20 *s.*
Bowdon Downs	–	–	–	–	–	–		21	–	–	–	–	–	–	–	–	–	–	21		4	Messengers, at 5 *s.* a week each.			
Ambleside	–	–	–	–	–	–		27	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	27						
Coniston	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Grasmere	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Hawkshead	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Amersham	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	50						
Chesham	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	16						
Great Missenden	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	16						
Penn	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Ampthill	–	–	–	–	–	–		25	13	–	–	–	–	–	–	–	–	–	38						
Andover	–	–	1	13	–	–		55	–	–	–	–	–	–	–	–	–	16	84						
Arundel	–	–	–	–	–	–		42	(*b*) 13	–	–	–	–	–	–	–	–	–	55						
Angmering	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8						
Ashborne	–	–	–	–	–	–		*39	–	–	–	–	–	–	–	–	–	5	44						
Hartington	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Mayfield	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16						
Ashby-de-la-Zouch	–	–	1	13	–	–		*44	–	–	–	–	–	–	–	–	–	–	57						
Overseal	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16						
Ashford	4	204	–	–	–	25		–	(*b*) 13	–	–	–	–	–	–	–	–	22	264	Ashford	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Appledore	–	–	–	–	–	–		21	2 *d.*	–	–	–	–	–	–	–	–	–	21		3	Ditto	14 *s.*	1 *s.*	21 *s.*
Ashford New Town	–	–	–	–	–	–		20	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	20						
Charing	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Egerton	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Ham Street	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Headcorn	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Mersham	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8						
Northiam	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Rolvenden	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Rye	–	–	–	–	–	–		29	(*b*) 13	–	–	–	–	–	–	–	–	–	42						
Tenterden	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	–	26						
Wittersham	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8						
Woodchurch	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Wye	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16						
Ashton-under-Lyne	4	165	6	78	–	15		–	–	–	–	–	–	–	–	–	–	–	258	Ashton-under-Lyne	1	Clerk	22 *s.*	1 *s.*	27 *s.*
West End	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13		2	Ditto	16 *s.*	1 *s.*	20 *s.*
Atherstone	–	–	–	–	–	–		31	13	–	–	–	–	–	–	–	–	–	44						
Twycross	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16		1	Boy Clerk, 6 *s.* a week.			
Attleborough	–	–	–	–	–	–		*30	–	–	–	–	–	–	–	–	–	–	30						
Hingham	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8		7	Messengers, at 5 *s.* a week each.			
New Buckingham	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Axminster	–	–	–	–	–	–		34	13	–	–	–	–	–	–	–	–	–	47						
Colyton	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16						
Seaton	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	16						
Aylesbury	1	38	1	13	–	10		–	10	26	–	–	–	–	–	–	–	10	107	Aylesbury	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Waddesdon	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8		1	Messenger, 5 *s.* a week.			
Aylsham	–	–	–	–	–	–		20	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	20						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(*b*) 1 *d.* a message, with minimum of 5 *s.* a week.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 2 *l.* 12 *s.* for working private wire.

‡ Including 13 *l.* for working five private wires.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bakewell	–	–	–	–	–	–	60	13	–	–	–	–	–	–	–	–	–	73
Balduck	–	–	–	–	–	–	31	2 *d.*	–	–	–	–	–	–	–	–	–	31
Ashwell	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Banbury	4	148	3	42	–	20	–	–	26	–	–	–	–	–	–	–	33	269
Bloxham	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bangor	4	200	2	26	–	28	–	–	–	–	–	–	–	–	–	–	22	276
Amlwch	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Beaumaris	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bethesda	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Cemaes	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Llanerchymedd	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Llanfairfechan	–	–	–	–	–	–	16	2	–	–	–	–	–	–	–	–	–	18
Llanfairpwllgwyngyll	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Llangefni	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Menai Bridge	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Port Dinorwic	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Barking	–	–	–	–	–	–	23	3 *d.*	–	–	–	–	–	–	–	–	–	23
Barnard Castle	–	–	–	–	–	–	20	1 *d.*	–	–	–	–	–	–	–	–	–	20
Barnet	–	–	1	13	–	–	30	–	–	–	–	–	–	–	–	–	4	47
New Barnet	–	–	2	26	–	–	20	–	–	–	–	–	–	–	–	–	–	46
Potters Bar	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Shenley	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
South Mimms	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Barnsley	6	334	5	65	–	35	–	–	–	–	–	–	–	–	–	–	55	489
Cawthorne	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Dodworth	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Hoyland	–	–	–	–	–	–	†19	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	19
Wombwell	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25
Worsborough Dale	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Barnstaple	4	215	3	39	–	23	–	–	–	–	–	–	–	–	–	–	18	295
Appledore	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Braunton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lynton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16

1 *d.* a Message, with minimum of

Scales of Pay.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Banbury	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Learner, 5 *s.* a week.			
	3 Docket Messengers, at ¾ *d.* a message.			
Bangor	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week each.			
Barnsley	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1 Ditto	22 *s.*	1 *s.*	27 *s.*
	4 Clerks	14 *s.*	1 *s.*	21 *s.*
	Allowance for Boy Clerk, 12 *s.* a week.			
	5 Messengers, at 5 *s.* a week each.			
Barnstaple	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	3 Messengers, at 5 *s.* a week each.			

Barrow-in-Furness	8	547	8	135	–	30	1 d. a Message, with minimum of	–	–	–	–	–	45	–	–	–	–	26	783	Barrow-in-Furness.	1	Clerk for special duties.	100 l.	5 l.	130 l.
																					1	Ditto - -	28 s.	1 s. 6 d.	35 s.
																					5	Ditto - -	16 s.	1 s. 6 d.	27 s.
																						Allowance to Postmaster for two Check Clerks, 16 s. a week.			
Basingstoke	–	–	2	26	–	–		65	–	–	–	–	–	–	–	–	–	–	91		1	Counter Assistant, at 15 s. a week.			
																						Half wages of one Postal Clerk (scale 20 s. by 1 s. to 25 s., thence by 1 s. 6 d. to 30 s.) charged to Telegraph Account.			
																					1	Messenger, at 8 s. a week.			
Bath	6	346	13	170	–	20		–	–	–	9	–	65	–	–	–	–	20	630		2	Messengers, at 7 s. a week each.			
Batheaston	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8		5	Ditto - at 6 s. a week each.			
Beckington	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8						
Bruton	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	Bath - -	1	Clerk - -	28 s.	1 s. 6 d.	35 s.
Castle Carey	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16			(Present Officer on Special Scale -	36 s.	2 s.	44 s.)
Codford St. Mary	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Coleford	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16		5	Clerks - -	16 s.	1 s. 6 d.	27 s.
Evercreech	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Freshford	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16		1	Messenger, at 7 s. 6 d. per week.			
Gillingham	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Heytesbury	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16		11	Ditto - at 5 s. a week each.			
Mere	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Midsomer Norton	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16		1	Ditto - at 3 s. a week.			
Radstock	–	–	–	–	–	–		†16	2 d.	–	–	–	–	–	–	–	–	–	16						
Twerton	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8			Medical Officers at 8 s. 6 d. per man.			
Wincanton	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						
Batley	–	–	2	26	–	–		26	–	–	–	–	–	–	–	–	–	–	52						
Bawtry	–	–	–	–	–	–		*30	–	–	–	–	–	–	–	–	–	–	30						
Epworth	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16						
Gringley-on-the-Hill	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Haxey	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16						
Owston Ferry	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16						
Beccles	–	–	–	–	–	–		31	(b) 13	–	–	–	–	–	–	–	–	–	44						
Beckenham	–	–	3	39		–		65	–	–	–	–	–	–	–	–	–	–	104						
Farnborough	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8						
Bedale	–	–	–	–	–	–		‡25	1d. and 2d.	–	–	–	–	–	–	–	–	8	33						
Askrigg	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Hawes	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Leyburn	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Masham	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Middleham	–	–	–	–	–	–		52	1d. and 2d.	–	–	–	–	–	–	–	–	–	52						
Bedford	3	148	3	43	–	18		–	–	–	–	–	–	–	–	–	–	–	209	Bedford - -	1	Clerk - -	22 s.	1 s.	27 s.
Turvey	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16						
Harrold	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16		2	Clerks (Female)	12 s.	1 s.	21 s.
Sharnbrook	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16						
																					3	Messengers, at ¾ d. a message.			
Belford	–	–	–	–	–	–		26	2 d.	–	–	–	–	–	–	–	–		26						
Beal	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16						
Chatton	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8						
Belper	–	–	–	–	–	–		‡52	13	–	–	–	–	–	–	–	–	–	65						

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(b) 1 d. per message, with minimum of 5 s. a week.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 3 l. for private wire allowance.

‡ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Berkeley	–	–	–	–	–	–	20	8	–	–	–	–	–	–	–	–	–	28
Sharpness Point	–	–	–	–	–	–	37	2 *d.*	–	–	–	–	–	–	–	–	–	37
Berkhampstead	–	–	–	–	–	–	26	1 *d.*	–	–	–	–	–	–	–	–	5	31
Berwick	4	221	4	32	–	20	–	–	–	–	–	–	–	–	–	–	5	278
Norham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Beverley	–	–	2	26	–	–	52	–	–	–	–	–	–	–	–	–	10	88
Leven	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Bewdley	–	–	–	–	–	–	31	2 *d.*	–	–	–	–	–	–	–	–	–	31
Cleobury Mortimer	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bicester	–	–	–	–	–	–	31	1 *d.*	–	–	–	–	–	–	–	–	–	31
Bideford	–	–	1	13	–	–	57	5	–	–	–	–	–	–	–	–	–	75
Clovelly	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Hartland	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Westward Ho	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Biggleswade	–	–	–	–	–	–	–	13	20	–	–	–	–	–	–	–	–	33
Shefford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bilston	–	–	3	39	–	–	52	–	–	–	–	–	–	–	–	–	10	101
Deepfields	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bingley	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Birkenhead	7	360	10	130	–	25	–	–	–	10	–	33	–	–	–	–	‡54	612
Bromborough	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Egremont	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Hoylake	–	–	1	10	–	–	16	–	–	–	–	–	–	–	–	–	–	26
Liscard	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Lower Tranmere	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
New Brighton	–	–	1	13	–	–	21	–	–	–	–	–	–	–	–	–	–	34
Oxton	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Rock Ferry	–	–	2	26	–	–	20	–	–	–	–	–	–	–	–	–	–	46
Seacombe	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Upton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Woodside Ferry	2	51	–	–	–	48	–	–	–	–	–	–	–	–	–	–	–	99

(1 *d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Berwick	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week each.			
	1 Messenger, from 14 June to 14 September, at 5 *s.* a week.			
	1 Messenger, from 24 July to 10 September, at 5 *s.* a week.			
	Summer allowance for Messenger on the Quay, 3 *s.* a week, from 24 July to 10 September.			
Birkenhead	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1 Ditto	22 *s.*	1 *s.*	27 *s.*
	3 Ditto	16 *s.*	1 *s.*	20 *s.*
	2 Ditto	10 *s.* a week each.		
	1 Ditto (Wood side Ferry).†	14 *s.*	1 *s.*	21 *s.*
	1 Clerk, ditto †	- -	- -	10 *s.*
	10 Messengers, at 5 *s.* a week each.			
	2 Ditto at 5 *s.* a week each, at Rockferry.			
	1 Ditto at 5 *s.* a week, at New Brighton.			
	1 Ditto at 4 *s.* a week, at Hoylake.			
	Medical Officer, at 8 *s.* 6 *d.* per man.			
	† Woodside Ferry.—One-third charged to Postal Account.			

Birmingham - -	141	10,200	86	1,953	–	100	–	–	–	9	–	233	–	–	–	–	350	12,932
Acocks Green - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Aston Cross - - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Balsall Heath - -	–	–	1	18	–	–	16	–	–	–	–	–	–	–	–	–	–	34
Bristol Road - -	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Coleshill - - -	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Deritend - - -	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Erdington - - -	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Fiveways - - -	–	–	–	–	–	–	40	–	–	–	–	–	–	–	–	–	–	40
Great Hampton Street -	–	–	5	101	–	–	78	–	–	–	–	–	–	–	–	–	–	179
Halesowen - - -	–	–	–	–	–	–	§19	1 *d.*	–	–	–	–	–	–	–	–	–	19
Hampton-in-Arden -	–	–	–	–	–	–	‖16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Handsworth - -	–	–	–	–	–	–	8	39	–	–	–	–	–	–	–	–	–	47
Henley-in-Arden - -	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
King's Norton - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Knowle - - -	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Moseley - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Newtown Row - -	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Oldbury - - -	–	–	1	19	–	–	16	–	–	–	–	–	–	–	–	–	–	35
Parade - - - -	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Perry Bar - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Saltley - - -	–	–	–	–	–	–	16	26	–	–	–	–	–	–	–	–	–	42
Selley Oak - - -	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Small Heath - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Smethwick - - -	–	–	–	–	–	–	22	1 *d.*	–	–	–	–	–	–	–	–	–	22
Soho (Heath Street) -	–	–	1	20	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	36
Solihull - - -	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Sparkbrook - - -	–	–	–	–	–	–	8	9	–	–	–	–	–	–	–	–	–	17
Sutton Coldfield - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
West Smethwick - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bishop Auckland - -	4	210	2	26	–	20	–	–	–	–	–	–	–	–	–	–	–	256
Coundon - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
West Auckland - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Bishops Stortford -	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Newport - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Stanstead - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Blackburn - - -	8	465	11	195	–	40	–	–	–	8	–	35	–	–	–	–	19	762
Mellor Brook - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rishton - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Whalley - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Blandford - - -	–	–	–	–	–	–	§47	13	–	–	–	–	–	–	–	–	–	60
Bere Regis - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Iwerne Minster - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Milton Abbas - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stalbridge - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Sturminster Newton -	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Whitechurch - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bletchley Station -	2	95	–	–	–	10	–	1 *d.*	–	–	–	–	–	–	–	–	–	105
Fenny Stratford - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Blyth - - - -	–	–	2	30	–	–	–	1 *d.*	–	–	–	–	–	–	–	–	–	30

1 *d.* a Message, with minimum of

Birmingham -	1	Clerk - -	240 *l.*	10 *l.*	280 *l.*
	1	Superintendent -	180 *l.*	10 *l.*	230 *l.*
	5	Ditto - -	130 *l.*	8 *l.*	170 *l.*
	12	Clerks - -	36 *s.*	2 *s.*	44 *s.*
	27	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	83	Ditto - -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	12	Learners, at 5 *s.*; when certified, 10 *s.*; and after one year, 12 *s.* a week each.			
	1	Inspector Messenger.	22 *s.*	1 *s.*	27 *s.*
	1	Assistant - -	18 *s.*	1 *s.*	23 *s.*
	1	Assistant ditto -	14 *s.*	1 *s.*	21 *s.*
	3	Messengers -	12 *s.* a week each.		
	16	Ditto - -	8 *s.* ,, ,,		
	64	Ditto - -	at 1 *d.* per message.		
		Inspector of Closets, at 1 *s.* 9 *d.* a week.			
		Allowances for office cleaning, at 21 *s.* a week.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
	5	Messengers (Docket) at Great Hampton-street, S. O., at 1 *d.* a message (payment at 1 *d.* to be reduced to ¾ *d.* if earnings exceed 8 *s.* a week).			
	1	Ditto at Balsall Heath, at 1 *d.* a message.			
	1	Ditto at Oldbury, at 1 *d.* a message.			
	1	Messenger (Docket) at Soho, at 1 *d.* a message.			
Bishop Auckland	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
	3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	2	Messengers -	5 *s.* a week each.		
Blackburn -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
	1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	2	Ditto - -	16 *s.*	1 *s.*	20 *s.*
	2	Clerks - -	16 *s.* a week each.		
	3	Messengers -	5 *s.* a week each.		
	8	Messengers, at 1 *d.* a message.			
		Medical Officer, at 8 *s.* 6 *d.* a man.			
Bletchley Station	2	Clerks - -	10 *s.* to 12 *s.*	1 *s.*	21 *s.*

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. ‡ At Head Office and Woodside Ferry. § Including 2 *l.* 12 *s.* for working private wire. ‖ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bodmin	–	–	1	13	–	–	52	5	–	–	–	–	–	–	–	–	–	70
New Quay	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Padstow	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Port Isaac	–	–	–	–	–	–	*21	–	–	–	–	–	–	–	–	–	–	21
St. Columb	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Wadebridge	–	–	–	–	–	–	*21	–	–	–	–	–	–	–	–	–	–	21
Bognor	–	–	2	16	–	–	42	6	–	–	–	–	–	–	–	–	–	64
Bolton	10	550	13	225	–	42	–	–	–	10	–	–	–	–	–	–	25	852
Astley Bridge	–	–	–	–	–	–	4	4	–	–	–	–	–	–	–	–	–	8
Derby-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Egerton	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Farnworth	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Halliwell	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Horwich	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Little Hulton	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Little Lever	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Turton	–	–	–	–	–	–	16	7	–	–	–	–	–	–	–	–	–	23
West Houghton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Moses Gate	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Boston	6	370	3	39	–	25	–	–	–	–	–	–	–	–	–	–	45	479
Burgh	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Coningsby	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Leake	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Wainfleet	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Kirton	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Bourne	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Edenham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bournemouth	2	105	6	72	–	18	–	–	–	–	–	–	–	–	–	–	25	220
Commercial Road	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Lansdowne Crescent	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Brackley	–	–	–	–	–	–	26	4	–	–	–	–	–	–	–	–	–	30
Bracknell	–	–	–	–	–	–	*31	–	–	–	–	–	–	–	–	–	–	31
Bradford-on-Avon	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Bolton	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	10 *s.* a week.		
	1	Inspector of Messengers, 8 *s.* a week.			
	3	Messengers	7 *s.* a week each.		
	9	Ditto, 1 *d.* a message.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Boston	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	3	Messengers	5 *s.* a week each.		
Bournemouth	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	5	Messengers	5 *s.* a week each.		
	1	Additional Messenger, from 1 November to 30 April annually, 5 *s.* a week.			

Bradford (Yorks.)	51	2,976	33	876	–	50	–	–	–	37	–	120	–	–	–	–	112	4,171
Girlington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Great Horton	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Laister Dyke	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Leeds-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Low Moor	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Queensbury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
St. Andrews	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Thornton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Wakefield-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Braintree	–	–	–	–	–	–	29	13	–	–	–	–	–	–	–	–	9	51
Finchingfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Great Bardfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Wethersfield	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Brandon	–	–	–	–	–	–	†12	13	–	–	–	–	–	–	–	–	–	25
Castle Acre	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
East Rudham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Mundford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Northwold	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Rougham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stoke Ferry	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Brecon	3	146	1	13	–	17	–	13	–	–	–	–	–	–	–	–	–	189
Brentford	1	36	2	26	–	10	–	–	7	–	–	–	–	–	–	–	–	79
Kew	1	35	–	–	–	–	–	2 *d.*	–	–	–	–	–	–	–	–	(*b*) 5	40
Brentwood	–	–	–	–	–	–	39	13	–	–	–	–	–	–	–	–	–	52
Billericay	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Ongar	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Warley Common	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Bridgend	2	105	2	26	–	15	–	16	37	–	–	–	–	–	–	–	16	215
Aberkenfig	–	–	–	–	–	–	†8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Maesteg	–	–	–	–	–	–	8	2 *a.*	–	–	–	–	–	–	–	–	–	8
Porthcawl	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Pyle	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Southerndown	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	[illegible]
Bridgenorth	–	–	1	13	–	–	*†47	–	–	–	–	–	–	–	–	–	–	60
Bridgewater	4	193	4	52	–	20	–	–	–	–	–	20	–	–	–	–	15	300
Burnham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Cannington	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Highbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Nether Stowey	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
North Petherton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Stogursey	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Street	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Watchet	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Dunball	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Bridport	–	–	1	13	–	–	44	5	–	–	–	–	–	–	–	–	–	62
Beaminster	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Broadwinsor	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Charmouth	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bridlington Quay	–	–	–	–	–	–	40	1 *d.*	–	–	–	–	–	–	–	–	–	40
Bridlington	–	–	–	–	–	–	*21	1 *d.*	–	–	–	–	–	–	–	–	–	21

1 *d.* a Message, with minimum of

Bradford (Yorks.)	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
(Present Officer on special scale			180 *l.*	10 *l.*	230 *l.*)
	2	Superintendents	100 *l.*	5 *l.*	130 *l.*
	8	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	10	Ditto	22 *s.*	1 *s.*	27 *s.*
	20	Ditto	14 *s.*	1 *s.*	21 *s.*
	10	Ditto	10 *s.* a week each.		
		Allowance of 18 *s.* a week to provide for an Inspectorship of Messengers.			
	5	Messengers, 5 *s.* a week each.			
	25	Ditto – Rate of 1 *d.* per message.			
	1	Night Corporal, at 12 *s.* a week.			
	2	Messengers (night), 10 *s.* a week each.			
		Medical Officer, at 8 *s.* 6 *d.* a man.			
Brecon	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	5 *s.* a week.		
		Allowance for delivery, 5 *s.* a week.			
Brentford	1	Clerk	12 *s.*	6 *d.*	15 *s.*
	2	Messengers	5 *s.* a week each.		
Kew, S. O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*
Bridgend	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	16 *s.*	1 *s.*	20 *s.*
	2	Messengers	5 *s.* a week each.		
		Allowance to Postmaster for delivery beyond one mile and within three miles, 6 *s.* a week.			
Bridgewater	1	Clerk	22 *s.*	1 *s.*	27 *s.*
(Present Officer on special scale			28 *s.*	1 *s.* 6 *d.*	35 *s.*)
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Learner	5 *s.* a week.		
	4	Messengers	5 *s.* a week each.		

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(*b*) To cease on appointment of new Sub-Postmaster.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1878.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brierley Hill	–	–	2	26	–	–	52	–	–	–	–	–	–	–	–	–	–	78
Cradley Heath	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Quarry Bank	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Brigg	–	–	–	–	–	–	*55	–	–	–	–	–	–	–	–	–	–	55
Winterton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Brighouse	–	–	2	26	–	–	70	–	–	–	–	–	–	–	–	–	–	96
Rastrick	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Brighton	32	2,333	27	380	–	50	–	–	†21	28	–	378	–	–	–	–	95	3,285
Alma-terrace, Hove	–	–	–	–	–	–	20	18	–	–	–	–	–	–	–	–	–	38
Queen's-road	–	–	–	–	–	–	47	10	–	–	–	–	–	–	–	–	5	62
Victoria-road	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Western-road	–	–	–	–	–	–	8	6	–	–	–	–	–	–	–	–	10	24
Rottingdean	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Bristol	111	7,144	61	1,177	–	75	–	–	–	68	–	49	–	–	–	–	345	8,858
Redcliffe	–	–	–	–	–	–	22	–	–	–	–	–	–	–	–	–	–	22
Bedminster	–	–	–	–	–	–	20	1½ *d.*	–	–	–	–	–	–	–	–	–	20
Chew Magna	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Cotham	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21
East Harptree	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Fishponds	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Frampton Cotterell	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Hambrook	–	–	–	–	–	–	18	–	–	–	–	–	–	–	–	–	–	18
Horfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Hotwells	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21
Keynsham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Kingswood	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Long Ashton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Nailsea	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
North-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Paulton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Pensford	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Pill	–	–	–	–	–	–	16	‡2 *d.*	–	–	–	–	–	–	–	–	–	16
Queen's-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Redlands	–	–	–	–	–	–	21	1½ *d.*	–	–	–	–	–	–	–	–	–	21
St. George's	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16

(1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1 *d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Brighton	1 Superintendent	180 *l.*	10 *l.*	230 *l.*
	1 Instructor, &c.	100 *l.*	5 *l.*	130 *l.*
	3 Clerks	36 *s.*	2 *s.*	44 *s.*
	7 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	7 Ditto	22 *s.*	1 *s.*	27 *s.*
	9 Ditto	14 *s.*	1 *s.*	21 *s.*
	3 Ditto	12 *s.*	6 *d.*	15 *s.*
	2 Messengers	10 *s.* a week each.		
	1 Ditto	8 *s.* ditto.		
	1 Ditto	7 *s.* ditto.		
	2 Ditto	6 *s.* a week each.		
	19 Ditto	5 *s.* ditto.		
	2 Messengers, from 1 July to 25 Dec. in each year, 5 *s.* each. Medical Officer, 8 *s.* 6 *d.* per man.			
	1 West Pier Clerk	18 *s.*	1 *s.*	30 *s.*
Bristol	1 Superintendent	240 *l.*	10 *l.*	280 *l.*
	4 Assistant Superintendents	130 *l.*	8 *l.*	170 *l.*
	10 Clerks	36 *s.*	2 *s.*	44 *s.*
	15 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	57 Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	4 Ditto, Female	14 *s.*	1 *s.*	21 *s.*
	6 Ditto	10 *s.* a week each.		
	14 Learners	5 *s.* ditto.		
	1 Inspector Messenger	22 *s.*	1 *s.*	27 *s.*

Stapleton-road	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	–	20
Temple Cloud	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
Totterdown	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
Westbury-on-Trym	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
West-street	–	–	–	–	–	–	§ 65	–	–	–	–	–	–	–	–	–	–	–	65
Wrington	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
Yatton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
BRITON FERRY	–	–	–	–	–	–	‖ 38	2 *d.*	–	–	–	–	–	–	–	–	–	–	38
BROADWAY	–	–	–	–	–	–	*25	–	–	–	–	–	–	–	–	–	–	–	25
BROMLEY	–	–	3	39	–	–	65	–	–	–	–	–	–	–	–	–	–	–	104
Bickley	–	–	–	–	–	–	31	2 *d.*	–	–	–	–	–	–	–	–	–	–	31
BROMSGROVE	–	–	1	13	–	–	‖ 29	26	–	–	–	–	–	–	–	–	–	–	68
BROUGH	–	–	–	–	–	–	37	–	–	–	–	5	–	–	–	–	–	–	42
Market Weighton	–	–	–	–	–	–	*26	–	–	–	–	–	–	–	–	–	–	–	26
Newport	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	–	16
North Cave	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	–	16
South Cave	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	–	16
BUCKINGHAM	–	–	–	–	–	–	27	1 *d.*	–	–	–	–	–	–	–	–	–	–	27
BUNGAY	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	–	33
BUNTINGFORD	–	–	–	–	–	–	26	2 *d.*	–	–	–	–	–	–	–	–	–	–	26
BURNLEY	5	229	6	120	–	20	–	–	–	–	–	–	–	–	–	–	–	18	387
Brierfield	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	–	21
Nelson-in-Marsden	–	–	–	–	–	–	16	18	–	–	–	–	–	–	–	–	–	–	34
Padiham			–	–	–	–	26	23	–	–	–	–	–	–	–	–	–	–	49
BURTON-ON-TRENT	6	290	6	116	–	29	–	–	–	–	–	–	–	–	–	–	–	24	459
Barton-under-Needwood	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
Repton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
Station-street	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	–	26
Swadlincote	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
Tutbury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
Woodville	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
BURY (Lancashire)	7	355	8	104	–	25	–	–	–	–	–	30	–	–	–	–	–	24	538
Edenfield	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	–	16
Heapbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16
Tottington	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	–	19
BURY ST. EDMUND'S	–	–	2	26	–	–	100	3	–	–	–	–	–	–	–	–	–	12	141
Ixworth	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8
Walsham-le-Willows	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8
Woolpit	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8
BUXTON	3	115	2	26	–	25	–	10	20	–	–	–	–	–	–	–	–	28	224
Higher Buxton	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	–	13
Longnor	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16

	1	Ditto	12 *s.*	6 *d.*	16 *s.*
	2	Messengers	12 *s.* a week each.		
	10	Ditto	9 *s.*	ditto.	
	10	Ditto	8 *s.*	ditto.	
	15	Ditto	7 *s.*	ditto.	
	22	Ditto	5 *s.*	ditto.	
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Burnley	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, at 10 *s.* 6 *d.* a week; half charged to postal service. (Borne on postal establishment.)			
	1	Clerk, 10 *s.* a week.			
	1	Messenger, 5 *s.* a week.			
	5	Messengers, at 1 *d.* a message.			
S. O., Padiham	1	Clerk, at 10 *s.* a week.			
Burton-on-Trent	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	3	Ditto, female	10 *s.* to 12 *s.*	1 *s.*	21 *s.*
	6	Messengers, at 1 *d.* a message.			
Bury (Lancashire)	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Clerks	14 *s.*	1 *s.*	21 *s.*
	8	Messengers, 5 *s.* a week each.			
Buxton	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, at 6 *s.* a week.			
	2	Messengers, 5 *s.* a week each.			
		Ditto (for providing) from 1 May to 31 October, 5 *s.* a week.			
		Ditto - ditto - from 1 July to 30 September, 5 *s.* a week.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† At Kemp Town, B. O. ‡ Delivery at Skidhampton, 3 *d.* § Fixed allowance. ‖ Including 2 *l.* 12 *s.* 6 *d.* for instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire, Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Caistor	–	–	–	–	–	–	*39	–	–	–	–	–	–	–	–	–	5	44
Calne	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	5	44
Camborne	–	–	1	13	–	–	47	5	–	–	–	–	–	–	–	–	–	65
Cambridge	9	500	8	109	–	30	–	–	–	8	–	20	–	–	–	–	40	707
Bottisham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Burwell	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cottenham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Fulbourne	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Great Shelford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Linton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Sawston	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Waterbeach	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Caxton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Camelford	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Boscastle	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Canterbury	2	127	4	52	–	31	–	–	–	–	–	–	–	–	–	–	5	215
Barham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Bridge	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Chartham	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Chilham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Herne Bay	–	–	–	–	–	–	34	13	–	–	–	–	–	–	–	–	–	47
Whitstable	–	–	–	–	–	–	31	(*b*) 13	–	–	–	–	–	–	–	–	–	44
Cardiff	73	4,414	28	645	–	‖ 78	–	–	–	35	–	402	–	–	–	–	175	5,749
Branch Office: Cardiff Docks	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	5
Canton	–	–	–	–	–	–	20	7	–	–	–	–	–	–	–	–	–	27
Llandaff	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Llantrissant	–	–	–	–	–	20	†16	24	–	–	–	–	–	–	–	–	–	60
Michaelston-y-Fedw	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Penarth	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Rhymney	–	–	–	–	–	–	26	2 *d.*	–	–	–	–	–	–	–	–	–	26
Taff's Well	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Cambridge	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	6	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, 7 *s.* a week.			
	7	Messengers, 5 *s.* a week each.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Canterbury	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, 5 *s.* a week each.			
Cardiff	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
	1	Ditto	130 *l.*	8 *l.*	170 *l.*
	6	Clerks	100 *l.*	5 *l.*	130 *l.*
	6	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	36	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Ditto	21 *s.* a week.		
	2	Ditto	20 *s.* a week each.		
	1	Ditto	10 *s.* a week.		
	4	Ditto	14 *s.* a week each.		
	1	Ditto (Female)	22 *s.*	1 *s.*	27 *s.*
	14	Ditto - ditto -	10 *s.* to 12 *s.*	1 *s.*	21 *s.*
	1	Superintendent of Messengers.	20 *s.*	1 *s.*	25 *s.*
	4	Messengers, at 8 *s.* a week each.			
	23	Messengers, at ½ *d.* per message.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			

Cardigan	–	–	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
St. Dogmaels	–	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Carlisle	27	1,570	9	200	–	45	–	23	–	15	–	–	–	–	–	–	80	1,933		
Abbey Town	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		
Alston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Aspatria	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Bowness	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		
Brampton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Dalston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Gilsland	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Haltwhistle	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Harrington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Haydon Bridge	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Longtown	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		
Nenthead	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Silloth	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		
Carmarthen	4	198	2	26	–	16	–	–	–	–	–	6	–	–	–	–	10	256		
Aberayron	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Lampeter	–	–	–	–	–	–	26	‡ 2 *d.*	–	–	–	–	–	–	–	–	–	26		
Llandilo	–	–	–	–	–	–	26	‡ 2 *d.*	–	–	–	–	–	–	–	–	–	26		
Llangadock	–	–	–	–	–	–	16	‡ 2 *d.*	–	–	–	–	–	–	–	–	–	16		
Llandovery	–	–	–	–	–	–	26	‡ 2 *d.*	–	–	–	–	–	–	–	–	–	26		
Llanstephan	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8		
New Quay	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Tregaron	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Carnarvon	3	183	2	26	–	15	–	–	–	–	–	–	–	–	–	–	25	249		
Barmouth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16		
Criccieth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16		
Festiniog	–	–	–	–	–	–	§16	–	–	–	–	–	–	–	–	–	–	16		
Four Crosses	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16		
Llanberis	–	–	–	–	–	–	*16	1 *d.*	–	–	–	–	–	–	–	–	–	16		
Pen y-groes	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16		
Portmadoc	–	–	–	–	–	–	16	(*b*) 13	–	–	–	–	–	–	–	–	–	29		
Carnforth	–	–	–	–	–	–	§10	1*d.* and 2*d.*	20	–	–	–	–	–	–	–	5	35		
Askham	–	–	–	–	–	–	‖19	1*d* and 2*d.*	–	–	–	–	–	–	–	–	–	19		
Bootle	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Burton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Cartmel	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Cleator Moor	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Broughton-in Furness	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Egremont	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Grange	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29		
Milltom	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Holm Rook	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Dalton-in-Furness	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Kirby Lonsdale	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Newton-in-Cartmel	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Ravenglass	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
St. Bees	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		
Catterick	–	–	–	–	–	–	*20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20		
Chard	–	–	–	–	–	–	23	13	–	–	–	–	–	–	–	–	–	36		

Carlisle	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	2	Clerks	36 *s.*	2 *s.*	44 *s.*
	3	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	5	Ditto	22 *s.*	1 *s.*	27 *s.*
	11	Ditto	14 *s.*	1 *s.*	21 *s.*
	4	Ditto	10 *s.* a week each.		
	1	Learner, at 5 *s.* a week.			
	2	Messengers, at 8 *s.* a week each.			
	7	Ditto at 1 *d.* a message.			
		Allowance, 18 *s.* a week for Porter; one-half charged to Postal Account.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Carmarthen	1	Superintendent	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Clerk	16 *s.*	1 *s.*	20 *s.*
	2	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers, at 5 *s.* a week each.			
Carnarvon	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers, at 5 *s.* a week each.			
Portmadoc	–	Allowance to Sub-postmaster, 1 *d.* a message, with minimum of 5 *s.* a week.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(*b*) 1 *d.* a message, with minimum of 5 *s.* a week

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 4 *l.* 5 *s.* for working private wire.

‡ In addition to fees collected from the public.

‖ Including 2 *l.* 12 *s.* 6 *d.* for working private wire.

§ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Works wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.		£.	£.	£.	£.	£.		£.					£.	£.
Chatham	6	429	5	65	–	19	–	–	5	–	–	25	–	–	–	–	6	549
New Brompton	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Old Brompton	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Chathill	–	–	–	–	–	–	*20	–	–	–	–	–	–	–	–	–	–	20
Sea Houses	–	–	–	–	–	–	†4	1*d.* and 3*d.*	–	–	–	–	–	–	–	–	–	4
Chelmsford	2	97	2	26	–	18	–	–	26	–	–	–	–	–	–	–	11	178
Boreham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Danbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Dunmow	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Felstead	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Great Baddow	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Great Waltham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Hatfield Peverel	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Leigh	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Rayleigh	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Rochford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Thaxted	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Writtle	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cheltenham	9	461	12	211	–	25	–	–	–	9	–	–	–	–	–	–	15	721
Andoversford	–	–	–	–	–	–	†18	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	18
Charlton Kings	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Prestbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Winchcombe	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Northleach	–	–	–	–	–	–	13	5	–	–	–	–	–	–	–	–	–	18
Pittville	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Chepstow	–	–	2	26	–	–	21	–	–	–	–	–	–	–	–	–	–	47
Chertsey	–	–	–	–	–	–	34	13	–	–	–	–	–	–	–	–	–	47
Chester	23	1,478	9	197	–	45	–	2 *d.*	–	14	–	–	–	–	–	–	48	1,782
Buckley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Hawarden	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Ince	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Neston	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Saltney	–	–	–	–	–	–	*21	–	–	–	–	–	–	–	–	–	–	21
Sutton	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Tattenhall	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Chesterfield	3	191	5	73	–	27	–	–	–	–	–	27	–	–	–	–	25	343
Ashover	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Baslow	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Bolsover	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Brinington	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Chatham	†1	Clerk in Dockyard	36 *s.*	2 *s.*	44 *s.*
	†1	Ditto - ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	16 *s.*	1 *s.*	20 *s.*
	5	Messengers, at 5 *s* a week each.			
		† For Admiralty work.			
Chelmsford	2	Clerks	16 *s.*	1 *s.*	20 *s.*
	2	Messengers, at 5 *s.* a week each.			
Cheltenham	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	2	Ditto, at 10 *s.* a week each.			
	3	Learners, at 5 *s.* „			
	2	Messengers, at 8 *s.* „			
	5	Ditto, at 7 *s.* „			
	5	Ditto, at 6 *s.* „			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Chester	1	Clerk	130 *l.*	8 *l.*	170 *l.*
	1	Ditto	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	28 *s.*	1 *s* 6 *d.*	35 *s.*
	18	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Boy clerk, at 10 *s.* a week.		1 *s.*	21 *s.*
	8	Messengers, at 1 *d.* a message.			
	1	Ditto, at 8 *s.* a week.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
Chesterfield	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	3	Messengers, at 5 *s.* a week each.			
	1	Messenger, at 7 *s.* a week.			
	1	Ditto - at 6 *s.* „			

Heath	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
Clay Cross	–	–	–	–	–	–		‡19	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	19							
Eckington	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
New Brampton	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
New Whittington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
Staveley	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
Whittington Moor	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
Whitwell	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
CHESTER-LE-STREET	–	–	–	–	–	–		23	10	–	–	–	–	–	–	–	–	–	33							
Birtley	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
CHICHESTER	–	–	–	–	–	–		†80	(*b*) 13	–	–	–	–	–	–	–	–	–	93							
Sidlesham	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8							
CHIGWELL ROAD	–	–	–	2	26	–	–	20	13	–	–	–	–	–	–	–	–	–	59							
Chigwell	–	–	–	–	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8							
CHIPPENHAM	–	3	136	1	13	–	15	–	5	–	–	–	–	–	–	–	–	18	187	Chippenham	1		22 *s.*	1 *s.*	27 *s.*	
Badminton	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8							
Box	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		1	Clerk	16 *s.*	1 *s.*	20 *s.*	
Corsham	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
Lacock	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		1	Assistant, 12 *s.* a week.				
Marshfield	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Yatton Keynell	–	–	–	–	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8		1	Messenger, at 5 *s.* a week.				
Sutton Benger	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Didmartin	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
CHIPPING NORTON	–	–	–	–	–	–	–	27	1 *d.*	–	–	–	–	–	–	–	–	–	27							
Hook Norton	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
CHIPPING SODBURY	–	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34							
CHISLEHURST	–	–	–	2	26	–	–	37	–	–	–	–	–	–	–	–	–	10	73							
Foot's Cray	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
St. Mary's Cray	–	–	–	–	–	–	–	*21	–	–	–	–	–	–	–	–	–	–	21							
CHORLEY	–	–	–	–	–	–	–	23	13	–	–	–	–	–	–	–	–	6	42							
Adlington	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16							
Blackrod	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
CHRISTCHURCH	–	–	–	–	–	–	–	37	13	–	–	–	–	–	–	–	–	–	50							
CHULMLEIGH	–	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20							
Winkleigh	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
CIRENCESTER	–	–	–	2	26	–	–	39	–	–	–	–	–	–	–	–	–	10	75							
CLEVEDON	–	–	–	1	13	–	–	37	5	–	–	–	–	–	–	–	–	–	55							
Portishead	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(*b*) 1 *d.* a message, with minimum of 5 *s.* a week.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

‡ Including 2 *l.* 12 *s.* 6 *d.* for working instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Clitheroe	–	–	2	26	–	–	† 10	–	60	–	–	–	–	–	–	–	10	106
Low Moor	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Chatburn	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Cobham	–	–	–	–	–	–	26	2*d.*	–	–	–	–	–	–	–	–	–	26
Cockermouth	–	–	–	–	–	–	39	13	–	–	–	–	–	–	–	–	–	52
Colchester	9	488	6	83	–	24	–	–	–	–	–	–	–	–	–	–	63	658
Boxford	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Brightlingsea	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Bures	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Dedham	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Lexden	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Nayland	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
St. Osyth	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
The Hythe	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Walton-on-the-Naze	–	–	–	–	–	–	26	2*d.*	–	–	–	–	–	–	–	–	–	26
Weeley	–	–	–	–	–	–	4	2*d.*	–	–	–	–	–	–	–	–	–	4
Wivenhoe	–	–	–	–	–	–	9	2*d.*	–	–	–	–	–	–	–	–	–	9
Coleford	–	–	–	–	–	–	† 45	13	–	–	–	–	–	–	–	–	–	58
Colne	–	–	2	26	–	–	29	–	–	–	–	–	–	–	–	–	–	55
Congleton	2	73	1	13	–	10	–	–	23	–	–	–	–	–	–	–	–	119
Conway	2	60	–	–	–	12	–	13	26	–	–	–	–	–	–	–	–	111
Bettwsycoed	–	–	1	4	–	–	16	2	–	–	–	–	–	–	–	–	–	22
Colwyn	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Llandudno	–	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	20	46
Llanrwst	–	–	–	–	–	–	*16	1*d.*	–	–	–	–	–	–	–	–	–	16
Penmaenmaur	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Colwyn Bay	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Corwen	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Bala	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Dolgelly	–	–	–	–	–	–	10	–	–	–	–	–	–	–	–	–	–	10
Coventry	7	443	6	109	–	25	–	–	–	–	–	–	–	–	–	–	–	577
Meriden	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Cowbridge	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Llantwit Major	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

(a) 1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Colchester	1	Clerk	36*s.*	2*s.*	44*s.*
	1	Ditto	28*s.*	1*s.* 6*d.*	35*s.*
	5	Ditto	16*s.*	1*s.* 6*d.*	27*s.*
	2	Ditto	14*s.*	1*s.*	21*s.*
	5	Messengers, at 5*s.* a week each.			
	1	Messenger, at 7*s.* a week.			
Congleton	2	Clerks	14*s.*	1*s.*	21*s.*
	1	Messenger, at 5*s.* a week.			
Conway	1	Clerk	14*s.*	1*s.*	21*s.*
	1	Messenger, at 5*s.* a week.			
S. O., Llandudno	2	Ditto, at 5*s.* a week each.			
S. O., Bettwsycoed.	–	Ditto, from 1 June to 30 September, at 5*s.* a week.			
S. O., Llandudno	1	Clerk, from 23 July to 30 September, at 10*s.* a week.			
Coventry	1	Clerk	28*s.*	1*s.* 6*d.*	35*s.*
	6	Ditto	16*s.*	1*s.* 6*d.*	27*s.*
	1	Messenger, at 10*s.* a week.			
	5	Messengers at ¾*d.* a message.			

Cowes	–	–	3	[illegible]	–	–	1 *d.* a Message, with minimum of	94	–	–	–	–	–	–	–	–	–	–	–	126						
East Cowes	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
Crawley	–	–	–	–	–	–		47	13	–	–	–	–	–	–	–	–	–	7	67						
Handcross	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Horley	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Turner's Hill	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Crediton	–	–	–	–	–	–		20	13	–	–	–	–	–	–	–	–	–	–	33						
Bow	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
Hatherleigh	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
Morchard Bishop	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
North Tawton	–	–	–	–	–	–		†19	2 *d.*	–	–	–	–	–	–	–	–	–	–	19						
Witheridge	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
Crewe	1	104	2	26	–	10		–	–	–	–	–	–	–	–	–	–	–	–	140	Crewe	1	Clerk	20 *s.*	1 *s.*	24 *s.* ‡
																						2	Messengers, at 5 *s.* a week each.			
																							‡ Thence by 1 *s.* 6 *d.* to 30 *s.*			
Crewkerne	–	–	–	–	–	–		57	13	–	–	–	–	–	–	–	–	–	–	70						
Hinton St. George	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	–	16						
Crickhowell	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	–	39						
Cricklade	–	–	–	–	–	–		21	2 *d.*	–	–	–	–	–	–	–	–	–	–	21						
Cromer	–	–	–	–	–	–		28	13	–	–	–	–	–	–	–	–	–	–	41						
Croydon	4	188	8	112	–	22		–	–	–	5	–	35	–	–	–	–	25	387	Croydon	1	Clerk	22 *s.*	1 *s.*	27 *s.*
																					2	Ditto	16 *s.*	1 *s.*	20 *s.*
Caterham	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8		1	Ditto, at 10 *s.* a week.			
Caterham Valley	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8		7	Messengers, at 5 *s.* a week each.			
Lower Addiscombe Road	–	–	–	–	–	–		20	–	–	–	–	–	–	–	–	–	–	–	20		1	Messenger, at 8 *s.* a week.			
New Thornton Heath	–	–	–	–	–	–		20	–	–	–	–	–	–	–	–	–	–	–	20			Medical officer, at 8 *s.* 6 *d.* per man.			
Cullompton	–	–	–	–	–	–		31	13	–	–	–	–	–	–	–	–	–	–	44						
Thorverton	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	–	16						
Uffculme	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	–	16						
Darlington	13	757	9	127	–	33		–	–	–	–	–	–	–	–	–	–	–	36	953	Darlington	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
																						2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Albert Road	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	–	13		3	Ditto	22 *s.*	1 *s.*	27 *s.*
Croft	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16		6	Ditto	14 *s.*	1 *s.*	21 *s.*
Crook	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16		1	Ditto, at 12 *s.* a week.			
Gainford	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16		9	Messengers at ¾ *d.* a message.			
St. John's Chapel	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Shildon	–	–	–	–	–	–		[illegible]	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Staindrop	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Stanhope	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Tow Law	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Witton Park	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Wolsingham	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 2 *l.* 12 *s.* 6 *d.* for working instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Dartford	–	–	1	13	–	–		57	8	–	–	–	–	–	–	–	–	78
Farningham	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Greenhithe	–	–	–	–	–	–		21	2 *d.*	–	–	–	–	–	–	–	–	21
Dartmouth	1	70	1	13	–	10		–	5	8	–	–	–	–	–	–	–	106
Darwen	–	–	2	29	–	–		‡36	–	–	–	–	–	–	–	–	–	65
Daventry	–	–	–	–	–	–		34	1 *d.*	–	–	–	–	–	–	–	–	34
Dawlish	–	–	1	13	–	–		42	5	–	–	–	–	–	–	–	–	60
Deal	2	142	1	13	–	20		–	5	–	–	–	–	–	–	–	8	188
Walmer	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Walmer Road	–	–	–	–	–	–		21	2 *d.*	–	–	–	–	–	–	–	–	21
Derby	21	1,322	14	251	–	40		–	–	–	15	–	–	–	–	–	125	1,753
Wirksworth	–	–	–	–	–	–		39	–	–	–	–	–	–	–	–	–	39
Alvaston	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Castle Donnington	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Codnor	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Crick	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Draycott	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Duffield	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Etwall	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Heanor	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Kegworth	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Kilburn	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Melbourne	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Midland-road	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	10	36
Ockbrook	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Ripley	–	–	–	–	–	–		16	13	–	–	–	–	–	–	–	–	29
Shardlow	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Smalley	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Spondon	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Sudbury	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Cromford	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Winster	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Dereham	1	38	–	–	–	10		–	13	30	–	–	–	–	–	–	–	91
Blarkeney	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Clay	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	16
Elmham	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	8
Foulsham	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	8
Halt	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Mattishall	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	8
New Walsingham	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Dartmouth	1	Clerk	22 *s.*	1 *s.*	27 *s.*
(Clerkship to be abolished on a vacancy.)					
	1	Messenger, at 5 *s.* a week.			
Deal	2	Clerks	16 *s.*	1 *s.*	20 *s.*
(One Clerk receives 17 *s.* 6 *d.* a week above maximum.)					
	1	Messenger, at 5 *s.* a week.			
Derby	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	†1	Clerk	100 *l.*	5 *l.*	130 *l.*
	5	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	14	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	14	Messengers, 1 *d.* a message.			
		Medical Officer, at 8 *s.* 6 *d.* per man.			
		† This Clerk is engaged on special duties, and when absent from head-quarters receives a subsistence allowance of 10 *s.* a day for the first week, and 7 *s.* a day afterwards.			
Dereham	1	Clerk	14 *s.*	1 *s.*	21 *s.*

Devizes	–	–	–	–	–	–	1 d. a Message, with minimum of	‡76	16	–	–	–	–	–	–	–	–	–	–	92
Market Lavington	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Devonport	10	720	6	78	–	20		–	–	–	7	–	–	–	–	–	–	–	12	837
Torpoint	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	–	16
Dewsbury	4	216	4	52	–	18		–	–	–	–	–	30	–	–	–	–	–	25	341
Batley-Carr	–	–	–	–	–	–		16	4	–	–	–	–	–	–	–	–	–	–	20
Earls Heaton	–	–	–	–	–	–		16	4	–	–	–	–	–	–	–	–	–	–	20
Thornhill Lees	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	–	16
Diss	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	–	50
Doncaster	6	402	4	55	–	40		–	3	–	–	–	–	–	–	–	–	–	22	522
Askern	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	–	16
Burringham	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	–	16
Crowle	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	–	16
Hatfield	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	–	16
Thorne	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	–	16
Dorchester	1	70	2	26	–	15		–	–	39	–	–	–	–	–	–	–	–	10	160
Abbotsbury	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Cerne	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Maiden Newton	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Piddletown	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Upway	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	–	8
Dorking	–	–	1	13	–	–		63	–	–	–	–	–	–	–	–	–	–	10	86
Mickleham	–	–	–	–	–	–		8	1 d. and 3 d.	–	–	–	–	–	–	–	–	–	–	8
Dover	8	566	8	107	–	40		–	–	–	–	–	–	–	–	–	–	–	10	723
Branch Office: Dover Pier	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	15	15
Charlton	–	–	–	–	–	–		8	1 d.	–	–	–	–	–	–	–	–	–	–	8
Dowlais	–	–	1	13	–	–		37	–	–	–	–	–	–	–	–	–	–	–	50
Downham	–	–	–	–	–	–		20	2 d.	–	–	–	–	–	–	–	–	–	–	20
Driffield	–	–	–	–	–	–		*47	–	–	–	–	–	–	–	–	–	–	–	47
Droitwich	–	–	1	16	–	–		25	1 d.	–	–	–	–	–	–	–	–	–	–	41
Dudley	–	–	5	72	–	–		20	–	130	–	–	–	–	–	–	–	–	5	227
Kingswinford	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	–	16
Lower Gornal	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	–	16
Netherton	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	–	16
Pensnett	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	–	16
Rowley Regis	–	–	–	–	–	–		16	4	–	–	–	–	–	–	–	–	–	–	20
Sedgley	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	–	16

Devonport	†1	Clerk	36 s.	2 s.	44 s.
	†4	Clerks	28 s.	1 s. 6 d.	85 s.
	‡4	Ditto	14 s.	1 s.	21 s.
	†1	Ditto, at 16 s. a week.			
	‡6	Messengers, at 5 s. a week each.			
		†Three for Admiralty Work.			
		‡One for Admiralty Work.			
		Medical Officer, at 8 s. 6 d. per man.			
Dewsbury	1	Clerk	22 s.	1 s.	27 s.
	3	Ditto	14 s.	1 s.	21 s.
	4	Messengers, at 5 s. a week each.			
Doncaster	1	Clerk	36 s.	2 s.	44 s.
	1	Ditto	28 s.	1 s. 6 d.	35 s.
	4	Ditto	16 s.	1 s. 6 d.	27 s.
	1	Messenger, at 7 s. a week.			
	3	Ditto, at 5 s. a week each.			
		Allowance 1 s. a week for delivery.			
Dorchester	1	Clerk	22 s.	1 s.	27 s.
	2	Messengers, at 5 s. a week each.			
Dover	1	Clerk	36 s.	2 s.	44 s.
	§2	Clerks	28 s.	1 s. 6 d.	35 s.
	2	Ditto	22 s.	1 s.	27 s.
	3	Ditto	16 s.	1 s.	20 s.
	1	Messenger, at 6 s. a week.			
	7	Ditto, at 5 s. a week each.			
		§ 7 s. a week to be charged to Postal.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Including 2 l. 12 s. 6 d. for working instrument connected with private wire. ‡ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Dukinfield	–	–	2	26	–	–	1 d. a Message, with minimum of	18	–	–	–	–	–	–	–	–	–	44
Dunstable	–	–	–	–	–	–		29	13	–	–	–	–	–	–	–	–	42
Markyate-street	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	16
Toddington	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	16
Durham	2	110	4	52	–	20		–	–	–	–	–	–	–	–	–	27	209
Birtley	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–
Blackhill	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Byer's Green	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Consett	–	–	–	–	–	–		23	13	–	–	–	–	–	–	–	–	36
Leadgate	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Sherburn	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	–	–	–	–	–	8
Shotley Bridge	–	–	–	–	–	–		16	16	–	–	–	–	–	–	–	–	32
Willington	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Dudley	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	39
Cam	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Uley	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	16
Easingwold	–	–	–	–	–	–		25	2 d.	–	–	–	–	–	–	–	–	25
Eastbourne	3	113	4	52	–	20		–	–	–	–	–	–	–	–	–	10	195
East Grinstead	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	50
Forest Row	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	–	–	–	–	–	8
Ecclesall	–	–	–	–	–	–		23	–	–	–	–	–	–	–	–	–	23
Edenbridge	–	–	–	–	–	–		29	2 d.	–	–	–	–	–	–	–	–	29
Westerham	–	–	–	–	–	–		20	1d. and 2d.	–	–	–	–	–	–	–	–	20
Edgeware	–	–	–	–	–	–		20	1 d.	–	–	–	–	–	–	–	–	20
Ely	3	155	2	26	–	13		–	–	–	–	–	–	–	–	–	30	224
Haddenham	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Sutton	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Littleport	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Durham	1 Clerk	22 s.	1 s. 6 d.	27 s.
	1 Ditto	14 s.	1 s.	21 s.
	4 Messengers, at 5 s. a week each.			
Eastbourne	2 Clerks	16 s.	1 s.	20 s.
Ely	1 Clerk	22 s.	1 s.	27 s.
	2 Ditto	14 s.	1 s.	21 s.
	2 Messengers, at 5 s. a week each.			

Emsworth	–	–	–	–	–	–	–	–	30	13	–	–	–	–	–	–	–	–	–	–	43
Enfield	–	–	–	1	13	–	–		37	5	–	–	–	–	–	–	–	–	–	–	55
Enstone	–	–	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	–	20
Charlbury	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	–	16
Epping	–	–	–	–	–	–	–	–	31	10	–	–	–	–	–	–	–	–	–	–	41
Epsom	–	–	–	–	2	26	–	–	50	–	–	–	–	–	–	–	–	–	–	14	90
Banstead	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16
Ewell	–	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8
Esher	–	–	–	–	–	–	–	–	27	13	–	–	–	–	–	–	–	–	–	–	40
Evesham	–	–	–	–	1	13	–	–	47	7	–	–	–	–	–	–	–	–	–	–	67
Exeter	–	–	–	48	3,333	21	281	–	50	–	–	–	33	–	65	–	–	–	–	113	3,875
Broad Clyst	–	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Chagford	–	–	–	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Heavitree	–	–	–	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Lympstone	–	–	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Moreton Hampstead	–	–	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
St. Sidwells	–	–	–	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
St. Thomas	–	–	–	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
South-street	–	–	–	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Starcross	–	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Topsham	–	–	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Woodbury	–	–	–	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Exmouth	–	–	–	–	2	17	–	–	1*d.* a Message, with minimum of	37	5	–	–	–	–	–	–	–	–	–	59
Budleigh Salterton	–	–	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Eye	–	–	–	–	–	–	–	–		23	2 *d.*	–	–	–	–	–	–	–	–	–	23
Fakenham	–	–	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	39
Falmouth	–	–	–	13	820	7	83	–	55	–	–	–	–	–	250	–	–	–	–	96	1,304
Flushing	–	–	–	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
The Lizard	–	–	–	–	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	13
Fareham	–	–	–	–	–	2	26	–		59	–	–	–	–	–	–	–	–	–	–	85
Titchfield	–	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Wickham	–	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Abingdon	–	–	–	–	–	–	–	–	–	†51	13	–	–	–	–	–	–	–	–	–	64
Bampton	–	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Burford	–	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 4 *l.* allowance for working private wire.

Exeter	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	‡ 4	Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	10	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	14	Ditto	22 *s.*	1 *s.*	27 *s.*
	16	Ditto	14 *s.*	1 *s.*	21 *s.*
	2	Ditto, at 10 *s.* a week each.			
	1	Learner, at 5 *s.* a week.			
	1	Messenger, at 7 *s.* a week.			
	1	Ditto at 6 *s.* a week.			
	19	Ditto at 5 *s.* a week each.			
		‡ One engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for first week, and 7 *s.* a day afterwards.			
		Medical Officer, at 8 *s.* 6 *d.* a man.			
Falmouth	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	(Present Officer on special scale of		130 *l.*	8 *l.*	170 *l.*
	3	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	6	Clerks	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Learner, at 5 *s.* a eek.			
	6	Messengers, at 5 *s.* a week each.			
The Lizard	2	Signalmen	20 *s.*	1 *s.*	30 *s.*

No. 5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Farnborough Station	2	99	1	13	–	15	1 d. a Message, with minimum of											
Aldershot	2	122	2	26	–	10	–	–	–	–	–	20	–	–	–	–	–	147
†Aldershot Camp	3	146	3	39	–	10	–	–	–	–	–	–	–	–	–	–	–	158
Bagshot	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	195
Chobham	–	–	–	–	–	–	16	2 d.	–	–	–	–	–	–	–	–	–	16
†Farnborough Road	–	–	–	–	–	5	16	2 d.	–	–	–	–	–	–	–	–	–	16
York Town	–	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	18
							16	2 d.	–	–	–	–	–	–	–	–	–	16
Farnham	–	–	1	13	–	–	50	–	–	–	–	–	–	–	–	–	10	73
Faversham	–	–	–	–	–	–	‡47	§ 13	–	–	–	–	–	–	–	–	–	60
Boughton	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Fence Houses	–	–	–	–	–	–	20	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	20
Haswell	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Hetton-le-Hole	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Houghton-le-Spring	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Shiney Row	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Washington Station	–	–	–	–	–	–	‖16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Ferry Hill	–	–	–	–	–	–	26	1 d.	–	–	–	–	–	–	–	–	–	26
Castle Eden Station	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Coxhoe	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Sedgefield	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Thornley	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Trimdon Grange	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
West Cornforth	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Wingate	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Flint	–	–	–	–	–	–	30	13	–	–	–	–	–	–	–	–	–	43
Connah's Quay	–	–	–	–	–	–	16	1 d.	–	–	–	–	–	–	–	–	–	16
Mold	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Pontybodkin	–	–	–	–	–	–	16	1 d.	–	–	–	–	–	–	–	–	–	16
Ruthin	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Folkestone	5	250	5	56	–	19	–	–	26	–	–	10	–	–	–	–	12	373
Dymchurch	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Lydd	–	–	–	–	–	–	21	2 d.	–	–	–	–	–	–	–	–	–	21
New Romney	–	–	–	–	–	–	26	2 d.	–	–	–	–	–	–	–	–	–	26
Sandgate	–	–	–	–	–	–	37	2 d.	–	–	–	–	–	–	–	–	–	37
Sandgate-road	–	–	–	–	–	–	39	–	–	–	–	–	–	–	–	–	–	39
Shorncliffe Camp	–	–	1	13	–	–	–	–	–	–	–	–	–	–	–	–	8	21

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Farnborough Station.	1	Clerk	22 s.	1 s.	27 s.
	1	Ditto	14 s.	1 s.	21 s.
	1	Messenger, at 5 s. a week.			
Aldershot, S.O.	1	Clerk	22 s.	1 s.	27 s.
	1	Ditto	14 s.	1 s.	21 s.
Aldershot Camp, S. O. / Farnborough Road, S. O.	3	Clerks	16 s.	1 s.	20 s.
	3	Messengers, at 5 s. a week each.			
Aldershot, S. O.	2	Messengers, at 5 s. a week each.			
Folkstone	1	Clerk	28 s.	1 s. 6 d.	35 s.
	‡1	Clerk in Charge	22 s.	1 s.	27 s.
	3	Clerks	16 s.	1 s.	20 s.
		Allowance to clerk in charge of Shorncliffe Camp for providing a second assistant, 9 s. a week. (Half charged to Postal Account.)			
	4	Messengers, at 5 s. a week each.			
	1	Ditto at 5 s. a week, from 1st July to 31st October in each year.			

‡ The Shorncliffe Camp is in charge of this clerk, and half of his wages is charged to Postal Account.

Folkingham	–	–	–	–	–	–	*37	–	–	–	–	–	–	–	–	–	8	45
Billingborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Frome	–	–	1	13	–	–	78	5	–	–	–	–	–	–	–	–	–	96
Gainsborough	2	79	2	26	–	13	–	–	–	–	–	–	–	–	–	–	25	143
Misberton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Gateshead	–	–	–	–	–	–	26	–	–	–	–	10	–	–	–	–	3	39
Lowfeel	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Glastonbury	–	–	–	–	–	–	20	9	–	–	–	–	–	–	–	–	–	29
Gloucester	26	1,687	11	238	–	60	–	–	–	16	–	45	–	–	–	–	62	2,108
Almondsbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Falfield	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Newent	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Thornbury	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Godalming	1	55	–	–	–	5	–	13	16	–	–	–	–	–	–	–	5	94
Goole	3	139	3	39	–	14	–	–	–	–	–	–	–	–	–	–	–	192
Gosport	–	–	4	43	–	–	78	–	–	–	–	–	–	–	–	–	6	127
Admiralty Office	2	209	1	13	–	–	–	–	–	–	–	–	–	–	–	–	–	222
Forton	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Grantham	3	170	2	34	–	24	–	–	–	–	–	–	–	–	–	–	26	254
Caythorpe	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Colsterworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Corby	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Denton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Knipton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Leadenham	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Long Bennington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Gravesend	5	365	6	78	–	25	–	–	–	20	–	20	–	–	–	–	13	521
Cobham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Northfleet	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Grimsby	16	1,028	15	237	–	40	–	–	–	–	–	55	–	–	–	–	45	1,405
Cleethorpe	–	–	–	–	–	–	22	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	22
Laceby	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Marsh Chapel	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
North Somercotes	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Guernsey	6	343	6	70	–	20	–	–	–	–	–	–	–	–	–	–	50	483
Alderney	1	35	–	–	–	5	–	2 *d.*	5	–	–	–	–	–	–	–	–	25
St. Sampson's	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8

1 *d.* a Message, with minimum of

Gainsborough	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week.			
Gloucester	1	Superintending Clerk	130 *l.*	8 *l.*	170 *l.*
	1	Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	2	Clerks	36 *s.*	2 *s.*	44 *s.*
	22	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Messenger, at 7 *s.* a week.			
	10	Messengers, at ¾ *d.* a message.			
		Medical officer, at 8 *s.* 6 *d.* a head; estimated at 16 *l.* a year.			
Godalming	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Goole	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	*2	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
		* (Half wages of one of these clerks is charged to Postal Account.)			
Gosport (Admiralty Office.)	1	Clerk (Admiralty)	36 *s.*	2 *s.*	44 *s.*
	1	Ditto ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Messenger, ditto, at 5 *s.* a week.			
	3	Messengers, at 5 *s.* a week each.			
	1	Messenger, at 5 *s.* week, from 1st June to 30th September.			
Grantham	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Clerks	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Messenger, at 7 *s.* a week.			
	1	Ditto at 6 *s.* a week.			
Gravesend	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Ditto	16 *s.*	1 *s.*	20 *s.*
	6	Messengers, at 5 *s.* a week each.			
Grimsby	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	13	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
		Half wages of one clerk, scale 20 *s.*, 1 *s.* 6 *d.*, 30 *s.* (Postal Establishment.)			
	1	Messenger, at 10 *s.* a week.			
	2	Ditto at 8 *s.* a week each.			
	2	Ditto at 7 *s.* a week each.			
	8	Ditto at 6 *s.* a week each.			
	2	Messengers, during herring season, from 1st August to 31st October, at 5*s.* a week each.			
Guernsey	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	4	Ditto	14 *s.*	1 *s.*	21 *s.*
	5	Messengers, at 5 *s.* a week each.			
	1	Messenger, at 5 *s.* a week, from 1st June to 31st October in each year.			
Alderney, S. O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*

(*a*) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Three clerks and three messengers employed between these two offices.

‡ Including attending private wire.

§ 1 *d.* per message, with minimum of 5 *s.*

‖ Including 3 *l.* for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowances for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Guildford	3	148	2	26	–	15	–	–	–	–	–	–	–	–	–	–	4	193
Albury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bramley	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Cranleigh	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Shiere	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Guisborough	–	–	–	–	–	–	30	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	30
Halesworth	–	–	–	–	–	–	30	–	–	–	–	–	–	–	–	–	–	30
Halifax	14	708	15	267	–	45	–	–	–	–	–	20	–	–	–	–	45	1,085
Greetland	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
King's Cross	–	–	–	–	–	–	16	7	–	–	–	–	–	–	–	–	–	23
Ripponden	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Shelf	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Stainland	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Halstead	–	–	–	–	–	–	26	2 *d.*		–	–	–	–	–	–	–	–	26
Castle Hedingham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Earl's Colne	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Harleston	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Harlow	–	–	–	–	–	–	26	8	–	–	–	–	–	–	–	–	6	40
Harrogate	2	108	5	49	–	20	–	–	73	–	–	20	–	–	–	–	–	270
High Harrogate	–	–		–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Harrow	–	–	1	13	–	–	42	5	–	–	–	–	–	–	–	–	–	60
Hartlepool	2	91	4	43	–	18	–	–	–	–	–	–	–	–	–	–	20	172
Harwich	–	–	2	26	–	–	64	–	–	–	–	–	–	–	–	–	–	90
Dovercourt	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Hastings	4	327	6	85	–	40	–	–	–	–	–	25	–	–	–	–	25	502
Bexhill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
George-street	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Ore	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
St. Leonard's	–	–	2	26	–	–	†38	–	35	–	–	–	–	–	–	–	25	124

(1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1 *d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Guildford	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers, at 5 *s.* a week each.			
Halifax	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	8	Ditto	16 *s.*	1 *s.*	20 *s.*
	2	Clerks at 10 *s.* a week each (fixed wages).			
	1	Inspector of Messengers, at 8 *s.* a week.			
	2	Messengers, at 5 *s.* a week each.			
	12	Ditto at 1 *d.* per message. (£. 20 of one Postal Clerk charged to Telegraph Account.)			
Harrogate	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
	1	Ditto at 5 *s.* a week from 1st May to 30th Sept.			
	1	Ditto ditto from 1st July to 31st Oct.			
Hartlepool	1	Clerk	22 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
	1	Ditto at 5 *s.* a week from 1st June to 30th Sept.			
Hastings	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	16 *s.*	1 *s.*	20 *s.*
		(Half wages of one officer, scale, 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*; and of three officers, scale, 16 *s.* by 1 *s.* to 20 *s.*, borne on Postal Establishment. These four clerks are employed at St. Leonard's, B. O.)			
	1	Corporal, at 8 *s.* a week.			
	5	Messengers, at 5 *s.* a week each.			
St. Leonard's, R. O.	2	Messengers, at 5 *s.* a week each.			

Hatfield	–	–	–	–	–	–	1*d.* a Message, with minimum of	31	13	–	–	–	–	–	–	–	–	–	44								
Havant	–	–	–	–	–	–		30	13	–	–	–	–	–	–	–	–	–	43								
Hayling Island	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Haverfordwest	–	–	2	26	–	–		89	–	–	–	–	–	–	–	–	–	–	115								
Dinas Cross	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Fishguard	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Newport Pembroke	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
St. David's	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Solva	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Hawkhurst	–	–	–	–	–	–		†26	2*d.*	–	–	–	–	–	–	–	–	–	26								
Battle	–	–	–	–	–	–		20	2*d.*	–	–	–	–	–	–	–	–	–	20								
Burwash	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Hailsham	–	–	–	–	–	–		26	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	26								
Heathfield	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Hurst Green	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Hurstmonceaux	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Lamberhurst	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Mayfield	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8								
Robertsbridge	–	–	–	–	–	–		18	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	18								
Staple Cross	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Ticehurst	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Wadhurst	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Hayle	–	–	1	13	–	–		50	5	–	–	–	–	–	–	–	–	–	68								
St. Ives	–	–	–	–	–	–		26	13 / 5	–	–	–	–	–	–	–	–	–	44								
Hayward's Heath	–	–	–	–	–	–		8	3*d.*	–	–	–	–	–	–	–	–	–	8								
Cuckfield	–	–	–	–	–	–		26	7	–	–	–	–	–	–	–	–	3	36								
Lindfield	–	–	–	–	–	–		8	3*d.*	–	–	–	–	–	–	–	–	–	8								
Helston	–	–	–	–	–	–		31	13	–	–	–	–	–	–	–	–	–	44								
Hemel Hempstead	–	–	–	–	–	–		30	1*d.*	–	–	–	–	–	–	–	–	–	30								
Boxmoor	–	–	–	–	–	–		8	2*d.*	–	–	–	–	–	–	–	–	–	8								
Henley-on-Thames	–	–	2	26	–	–		47	–	–	–	–	–	–	–	–	–	–	73								
Hereford	8	338	5	79	–	32		–	–	–	–	–	–	–	–	–	–	23	472	Hereford	1	Clerk	22*s.*	1*s.*	27*s.*		
Eardisley	–	–	–	–	–	–		8	2*d.*	–	–	–	–	–	–	–	–	–	8		6	Ditto	14*s.*	1*s.*	21*s.*		
Ewyas Harrold	–	–	–	–	–	–		8	2*d.* and 3*d.*	–	–	–	–	–	–	–	–	–	8		1	Learner, at 5*s.* a week.					
Hay	–	–	–	–	–	–		8	2*d.*	–	–	–	–	–	–	–	–	–	8			Extra allowanc 1*s.* a week.					
Pontrilas	–	–	–	–	–	–		8	2*d.*	–	–	–	–	–	–	–	–	–	8		5	Messengers, 1*d.* per message.					
Hertford	–	–	–	–	–	–		52	26	–	–	–	–	–	–	–	–	15	93								
Essenden	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								
Watton	–	–	–	–	–	–		†8	2*d.*	–	–	–	–	–	–	–	–	–	8								
Hexham	–	–	–	–	–	–		65	13	–	–	–	–	–	–	–	–	–	78								
Allendale	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16								

(*a*) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Higham Ferrers	–	–	–	–	–	–	27	1 *d.*	–	–	–	–	–	–	–	–	–	27
Irthlingboro'	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Rusden	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
High Wycombe	–	–	2	26	–	–	65	–	–	–	–	–	–	–	–	–	–	91
Hinckley	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Earl Shilton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Hitchin	1	54	2	26	–	13	–	–	22	–	–	–	–	–	–	–	–	115
Shillington	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Hoddesdon	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Broxbourne	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Holbeach	–	–	–	–	–	–	31	7	–	–	–	–	–	–	–	–	–	38
Holsworthy	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Bude	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Kilkhampton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Stratton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Holyhead	3	138	2	26	–	15	–	–	–	–	–	–	–	–	–	–	8	187
Llanfachreth	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
The Valley	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Holywell	–	–	–	–	–	–	†45	26	–	–	–	–	–	–	–	–	–	71
Bagillt	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Caerwys	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Mostyn Quay	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Honiton	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Horncastle	–	–	–	–	–	–	60	13	–	–	–	–	–	–	–	–	8	81
Horndean	–	–	–	–	–	–	37	–	–	–	–	–	–	–	–	–	–	37
Hambledon	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Horsham	2	92	2	26	–	13	–	–	26	–	–	–	–	–	–	–	5	162
Billingshurst	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Cowfold	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Slinfold	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Hounslow	–	–	3	39	–	–	43	–	–	–	–	–	–	–	–	–	–	82
Feltham	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Harlington	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16

(a) 1 *d.* a Message, with a minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Hitchin	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Holyhead	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Horsham	2	Clerks	16 *s.*	1 *s.*	20 *s.*
	2	Messengers, at 5 *s.* a week each.			

Howden	-	-	-	-	-	-	-	31	13	-	-	-	-	-	-	-	-	-	-	44
Huddersfield	20	1,142	15	347	-	50		-	-	-	15	-	-	-	-	-	-	-	35	1,589
Almondbury	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	16
Clayton, West	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Denby Dale	-	-	-	-	-	-		‡19	3	-	-	-	-	-	-	-	-	-	-	22
Golcar	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	16
Holmfirth	-	-	-	-	-	-		16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16
Honley	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Kirkburton	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	16
Lindley	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	16
Lockwood	-	-	-	-	-	-		16	4	-	-	-	-	-	-	-	-	-	-	20
Marsden	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Meltham	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Milnsbridge	-	-	-	-	-	-		16	5	-	-	-	-	-	-	-	-	-	-	21
Mold Green	-	-	-	-	-	-		*16	-	-	-	-	-	-	-	-	-	-	-	16
New Mill	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	16
Shepley	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Slaithwaite	-	-	-	-	-	-		16	3	-	-	-	-	-	-	-	-	-	-	19
Hull	-	-	-	82	5,150	47	1,070	-	75		-	-	-	53	-	203	-	-	-	-	169	6,720
Barton-on-Humber	-	-	-	-	-	-	-		-	1*d.* a Message, with minimum of	21	13	-	-	-	-	-	-	-	-	-	34
Beverley-road	-	-	-	-	-	-	-		-		13	-	-	-	-	-	-	-	-	-	-	13
Cottingham	-	-	-	-	-	-	-		-		16	1*d.*	-	-	-	-	-	-	-	-	-	16
Flamborough	-	-	-	-	-	-	-		-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Hedon	-	-	-	-	-	-	-		-		16	1*d.*	-	-	-	-	-	-	-	-	-	16
Hessle	-	-	-	-	-	-	-		-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Hornsea	-	-	-	-	-	-	-		-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
New Holland	-	-	-	-	-	-	-		-		16	1*d.*	-	-	-	-	-	-	-	-	-	16
Patrington	-	-	-	-	-	-	-		-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Spurn Head	-	-	-	-	-	-	-		-		16	1*d.*	-	-	-	-	-	-	-	-	-	16
Witham	-	-	-	-	-	-	-		-		13	-	-	-	-	-	-	-	-	-	-	13
Withernsea	-	-	-	-	-	-	-		-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Hungerford	-	-	-	-	-	-	-		-		40	13	-	-	-	-	-	-	-	-	-	53
Lambourne	-	-	-	-	-	-	-		-		8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Ramsbury	-	-	-	-	-	-	-		-		8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Huntingdon	-	-	-	-	-	-	-		-		†10	20	69	-	-	-	-	-	-	-	12	111
Buckden	-	-	-	-	-	-	-		-		*16	-	-	-	-	-	-	-	-	-	-	16
Ramsey	-	-	-	-	-	-	-		-		20	2 *d.*	-	-	-	-	-	-	-	-	-	20
Hurstpierpoint	-	-	-	-	-	-	-		-		34	13	-	-	-	-	-	-	-	-	-	47
Burgess Hill	-	-	-	-	-	-	-		-		8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Henfield	-	-	-	-	-	-	-		-		16	1 *d.* and 2 *d.*	-	-	-	-	-	-	-	-	-	16
Steyning	-	-	-	-	-	-	-		-		21	1 *d.* and 2 *d.*	-	-	-	-	-	-	-	-	-	21
Hythe	-	-	-	-	-	-	-		-		48	13	-	-	-	-	-	-	-	-	-	61
Sellindge	-	-	-	-	-	-	-		-		8	1 *d.* and 2 *d.*	-	-	-	-	-	-	-	-	-	8
Ilford	-	-	-	-	-	-	-		-		20	2 *d.*	-	-	-	-	-	-	-	-	-	20
Ilfracombe	-	-	-	-	-	2	17		-		52	5	9	-	-	-	-	-	-	-	-	83
Ilkley	-	-	-	-	-	2	26		-		47	-	-	-	-	-	-	-	-	-	-	73

Huddersfield	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	1	Ditto	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	5	Ditto	22 *s.*	1 *s.*	27 *s.*
	8	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Clerks, at 10 *s.* a week each.			
	3	Messengers, at 10 *s.* a week each (night duty).			
	2	Messengers, at 7 *s.* a week each.			
	10	Messengers, at 1 *d.* a message.			
		Medical Officer, at 8 *s.* 6 *d.* a man.			
Hull	1	Clerk	180 *l.*	10 *l.*	230 *l.*
	2	Ditto	130 *l.*	8 *l.*	170 *l.*
	2	Ditto	100 *l.*	5 *l.*	130 *l.*
	4	Ditto	36 *s.*	2 *s.*	44 *s.*
	8	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	14	Ditto	22 *s.*	1 *s.*	27 *s.*
	51	Ditto	15 *s.*	1 *s.*	21 *s.*
	1	Inspector of Messengers	25 *s.*	1 *s.*	30 *s.*
	1	Assistant ditto	18 *s.*	1 *s.*	24 *s.*
	45	Messengers, at ¾ *d.* per message (five of this number are employed during the summer months only).			
		Medical Officer, 8 *s.* 6 *d.* a head, estimated at 49 *l.* per annum.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Fixed allowance. ‡ Including 2 *l.* 12 *s.* 6 *d.* for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ilminster	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36
Martock	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
South Petherton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Stoke-under-Ham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Ingatestone	–	–	–	–	–	–	38	–	–	–	–	–	–	–	–	–	–	38
Ipswich	†11	543	12	161	–	37	–	–	–	–	–	40	–	–	–	–	25	806
Bildeston	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Hadleigh	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Walton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Holbrook	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Wet Dock	–	–	–	–	–	–	1 *d.* a message.	–	–	–	–	–	–	–	–	–	–	–
Isle of Man	4	180	5	81	–	31	–	–	16	–	–	–	–	–	–	–	37	345
Castletown	–	–	1	10	–	–	21	–	–	–	–	–	–	–	–	–	5	36
Laxey	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Peel	–	–	–	–	–	–	21	10	–	–	–	–	–	–	–	–	4	35
Port St. Mary	–	–	–	–	–	–	18	8	–	–	–	–	–	–	–	–	–	26
Ramsay	2	94	2	21	–	8	–	–	–	–	–	–	–	–	–	–	25	148
Shore-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Ballaugh	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Isleworth	–	–	2	26	–	–	31	–	–	–	–	–	–	–	–	–	–	57
Ivybridge	–	–	–	–		–	26	13	–	–	–	–	–	–	–	–	–	39
Ermington	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Modbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
South Brent	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Jarrow	–	–	2	26	–	–	16	–	–	–	–	–	–	–	–	–	–	42
Jersey	8	499	8	114	–	35	–	–	–	–	–	–	–	–	–	–	55	703
St. Aubin's	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
St. Owen's	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
St. Peter's	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Keighley	3	106	2	26	–	15	–	–	5	–	–	–	–	–	–	–	–	152
Haworth	–	–	–	–	–	–	16	7	–	–	–	–	–	–	–	–	–	23

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Ipswich	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Relief Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	7 *s.* a week.		
	11	Messengers	5 *s.* a week each.		
	†	Including Royal Engineers' Working Pay and Allowances: ‡ One man at 13 *s.* 6 *d.* a week. ‡ Two men at 10 *s.* 6 *d.* a week each. ‡(Extra Allowance, 1 *s.* 2 *d.* a week each.			
Isle of Man: Douglas	1	Clerk	22 *s.*	1 *s.* 6 *d.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	14 *s.*	–	–
	1	Messenger	5 *s.* a week.		
	4	Ditto	1 *d.* per message.		
	2	Ditto	5 *s.* a week each (during season). One from 1 June to 30 September. One from 1 July to 30 September.		
Ramsay, S. O.	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	10 *s.*	–	–
	2	Messengers	4 *s.* a week each.		
Jersey	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	7 *s.* a week.		
	2	Ditto	6 *s.* a week.		
	5	Messengers	5 *s.* a week each.		
Keighley	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	10 *s.*	–	–
	2	Messengers	5 *s.*	–	–

Kelvedon	–	–	–	–	–	–	*38	–	–	–	–	–	–	–	–	–	–	38							
Coggleshall	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Tolleshunt Darcy	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Kendal	3	137	3	39	–	15	–	–	–	–	–	–	–	–	–	–	9	200	Kendal	1	Clerk	22 *s.*	1 *s.*	27 *s.*	
Orton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Ditto	14 *s.*	1 *s.*	21 *s.*	
Sedburgh	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Shap	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Kirby Stephen	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Ditto	10 *s.*	–	–	
Kenilworth	–	–	–	–	–	–	*26	–	–	–	–	–	–	–	–	–	–	26		3	Messengers	5 *s.* a week each.			
Keswick	–	–	–	–	–	–	37	1 *d.* and 2 *d.*	10	–	–	–	–	–	–	–	–	47							
Braithwaite	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Kettering	–	–	1	13	–	–	*52	–	–	–	–	–	–	–	–	–	10	75							
Burton Latimer	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
Rothwell	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Kidderminster	3	144	3	44	–	14	–	–	–	–	–	–	–	–	–	–	10	242	Kidderminster	1	Clerk	16 *s.*	1 *s.* 6 *d.*	27 *s.*	
Cookley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
Wolverley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16		2	Clerks (Female)	10 *s.* Then by 1 *s.* to 21 *s.*	–	12 *s.*	
Kidwelly	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20							
Ferryside	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Clerk	14 *s.* a week.			
Kingsbridge	–	–	–	–	–	–	37	13	–	–	–	–	–	–	–	–	–	50		2	Messengers	6 *s.* a week each.			
Salcombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Ditto	5 *s.* a week.			
Torcross	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Kingston-on-Thames	2	101	8	109	–	15	–	–	–	–	–	–	–	–	–	–	15	240	Kingston-on-Thames.	2	Clerks	16 *s.*	1 *s.*	20 *s.*	
East Moulsey	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
Hampton Court	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Messenger	7 *s.* a week.			
New Malden	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
Norbiton	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13		7	Messengers	5 *s.* a week each.			
Thames Ditton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
Surbiton	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16							
Worcester Park	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8							
Kington	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39							
Knaresborough	–	–	–	–	–	–	20	7	–	–	–	–	–	–	–	–	–	27							
Knutsford	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36	Lancaster	1	Clerk	22 *s.* (The present officer on special scale of 28 *s.*, by 1 *s.* 6 *d.*, to 35 *s.*)	1 *s.*	27 *s.*	
Lancaster	4	240	4	60	–	25	–	–	–	–	–	–	–	–	–	–	34	359		2	Clerks	14 *s.*	1 *s.*	21 *s.*	
Bentham	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Glasson Dock	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16		1	Ditto (check)	10 *s.* a week. ¼ wages of 1 Clerk on scale, 20 *s.* by 1 *s.* to 25 *s.*, thence by 1 *s.* 6 *d.* to 33 *s.* (Postal Establishment). Other portion charged to Postal Account.			
Hornby	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Ingleton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Morecombe	–	–	–	–	–	–	1 *d.* a message.	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	–		4	Messengers.	at ¾ *d.* a message.			
Launceston	–	–	1	13	–	–	37	5	–	–	–	–	–	–	–	–	–	55							

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Leamington	7	463	5	89	–	32	–	–	–	6	–	–	–	–	–	–	20	610
Fenny Compton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
South Parade	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Leatherhead	–	–	–	–	–	–	35	13	–	–	–	–	–	–	–	–	5	53
Ledbury	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Leeds	165	9,920	55	1,268	–	100	–	–	–	80	–	88	–	–	–	–	355	11,811
Branch Offices:																		
Chapeltown-road	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Market-street	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Apperley Bridge	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Armley	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Barnoldwick	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Beeston	–	–	–	–	–	–	13	3	–	–	–	–	–	–	–	–	–	16
Birstall	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Bramley	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Chapel Allerton	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Cross Hills	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Eccleshill	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Garforth	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Guiseley	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Harewood	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Headingley	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Hunslet	–	–	–	–	–	–	37	–	–	–	–	–	–	–	–	–	–	37
Hyde Park Corner	–	–	–	–	–	–	20	10	–	–	–	–	–	–	–	–	–	30
Holbeck	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Horsforth	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Idle	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Kirkstall	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Kirkstall-road	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Marsh-lane	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Morley	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
New Wortley	–	–	–	–	–	–	13	13	–	–	–	–	–	–	–	–	–	26

(1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1*d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.	Force.	Minimum.	Annual Increment.	Maximum.
Leamington	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	5	Messengers	¾*d.* per message.		
		Medical officer. 8 *s.* 6 *d.* a head, estimated at 6 *l.* a year.			
Leeds	1	Superintendent	240 *l.*	10 *l.*	280 *l.*
	6	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	15	Clerks	36 *s.*	2 *s.*	44 *s.*
	25	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	65	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Ditto (Female)	22 *s.*	1 *s.*	27 *s.*
	29	Clerks (Female) 10 *s.* to 12 *s.*, thence by 1 *s.* to 21 *s.*			
	1	Clerk	12 *s.* a week.		
	15	Ditto, Probationary, 10 *s.*, a week each.			
		Allowance of 5 *s.* a week for working "Mercury" Office private wire.			
	5	Clerks	7 *s.* a week each.		
	1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*
		Allowance to Postmaster for providing for duties of Assistant Inspector of Messengers, 14 *s.* a week.			
	1	Office Porter	18 *s.*	1 *s.*	23 *s.*
	1	Messenger	12 *s.* a week.		
	4	Ditto	10 *s.* a week each.		
	5	Ditto	6 *s.* - ditto.		
	13	Ditto	5 *s.* - ditto.		
	30	Ditto	1 *d.* per message.		
		Medical officer, 8 *s.* 6 *d.* a head, estimated at 80 *l.* a year.			
Chapeltown-road (B.O.).	1	Clerk	22 *s.*	1 *s.*	27 *s.*
		(The whole cost of this Clerk's wages is charged to Postal Account.)			
Market-street (B. O.).	1	Clerk	22 *s.*	1 *s.*	27 *s.*
		(Of the total cost, one-fourth is charged to Posta Account.)			

North-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Oulton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Pateley Bridge	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Park-lane	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Pudsey	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rawdon	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Ripley	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Silsden	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Stanningley	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Woodhouse-lane	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Woodlesford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Yeadon	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
LEICESTER	19	1,229	16	295	–	40	–	–	–	16	–	–	–	–	–	–	40	1,620
Belgrave-gate	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Billesdon	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Coalville	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Great Easton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Kibworth Harcourt	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Markfield	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Narborough	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Rearsby	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rockingham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Syston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Whitwick	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Wigston	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
West Bridge	–	–	–	–	–	–	†13	–	–	–	–	–	–	–	–	–	–	13
LEIGHTON BUZZARD	1	43	–	–	–	–	–	13	31	–	–	–	–	–	–	–	–	100
LEOMINSTER	–	–	–	–	–	–	46	13	–	–	–	–	–	–	–	–	12	71
Kingsland	–	–	–	–	–	–	*8	–	–	–	–	–	–	–	–	–	–	8
Pembridge	–	–	–	–	–	–	*8	–	–	–	–	–	–	–	–	–	–	8
Shobdon	–	–	–	–	–	–	*8	–	–	–	–	–	–	–	–	–	–	8
Presteign	–	–	–	–	–	–	21	10	–	–	–	–	–	–	–	–	–	31
Weobly	–	–	–	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8
LEWES	2	98	2	26	–	12	–	–	26	–	–	–	–	–	–	–	20	182
Newick	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Newhaven	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Seaford	–	–	–	–	–	–	*29	–	–	–	–	–	–	–	–	–	–	29
LICHFIELD	1	46	1	13	–	10	–	1 *d.*	26	–	–	–	–	–	–	–	–	95
Alrewas	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
LINCOLN	9	569	7	146	–	83	–	–	–	–	–	–	–	–	–	–	27	825
Bardney	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Branston	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Kirton Lindsey	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Saxilby	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
LISKEARD	–	–	1	13	–	–	50	5	–	–	–	–	–	–	–	–	–	68
Looe	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
LITTLEHAMPTON	–	–	2	16	–	–	57	–	–	–	–	–	–	–	–	–	–	73

Leicester	1	Clerk	120 *l.*	5 *l.*	150 *l.*
	1	Ditto	36 *s.*	2 *s.*	44 *s.*
	5	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	12	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
		Allowance to Postmaster for inspection, 17 *s.* a week.			
	5	Messengers	7 *s.* a week each.		
	5	Ditto	6 *s.* - ditto.		
	‡6	Ditto	5 *s.* - ditto.		
		‡ One of these from 1 April to 30 November.			
		Medical officer, 8 *s.* 6 *d.* a head, estimated at 16 *l.* a year.			
Leighton Buzzard	1	Clerk	14 *s.*	1 *s.*	21 *s.*
		§ £.3 allowance to Postmaster for working private wire.			
Lewes	2	Clerks	16 *s.*	1 *s.*	20 *s.*
	2	Messengers, at 5 *s.* a week each.			
Lichfield	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 5 *s.* a week.			
Lincoln	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	7	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	7	Messengers, at 1 *d.* per message.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	1. Clerks. Cost for Year ending 31st March 1878.	1. Messengers and Porters. Number.	1. Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery (a).	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	7. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Liverpool	304	23,359	238	4,652	–	200	–	–	–	209	–	1,228	–	–	–	–	–	29,648
Aigburth	–	–	1	13	–	–	20	–	–	–	–	–	–	–	–	–	–	33
Aintree	–	–	–	–	–	–	21	10	–	–	–	–	–	–	–	–	–	31
Anfield	–	–	1	14	–	–	20	–	–	–	–	–	–	–	–	–	–	34
Ash Grove	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Athol-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Bold-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Breck-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Brunswick-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Byrom-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Dingle-hill	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Edge-hill	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Everton-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Fairfield	–	–	1	13	–	–	20	–	–	–	–	–	–	–	–	–	–	33
Formby	–	–	1	13	–	–	8	–	–	–	–	–	–	–	–	–	–	21
Garston	–	–	2	26	–	–	21	–	–	–	–	–	–	–	–	–	–	47
Grassendale	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Great Crosby	–	–	1	13	–	–	8	–	–	–	–	–	–	–	–	–	–	21
Great George-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Hale	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Halewood	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Huyton	–	–	1	13	–	–	26	–	–	–	–	–	–	–	–	–	–	39
Kensington	–	–	1	16	–	–	20	–	–	–	–	–	–	–	–	–	–	36
Kirkdale	–	–	1	13	–	–	20	–	–	–	–	–	–	–	–	–	–	33
Lark Lane	–	–	1	13	–	–	20	–	–	–	–	–	–	–	–	–	–	33
Lodwick-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Maghull	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Old Swan	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Oxford-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Regent's-road	–	–	–	–	–	–	39	–	–	–	–	–	–	–	–	–	–	39
Roby	–	–	–	–	–	–	10	–	–	–	–	–	–	–	–	–	–	10
Seaforth	–	–	1	16	–	–	20	–	–	–	–	–	–	–	–	–	–	36
Stoneycroft	–	–	1	14	–	–	20	–	–	–	–	–	–	–	–	–	–	34
Upper Parliament-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Walton	–	–	1	16	–	–	20	–	–	–	–	–	–	–	–	–	–	36
Waterloo	–	–	1	21	–	–	37	–	–	–	–	–	–	–	–	–	–	58
Wavertree	–	–	2	29	–	–	20	–	–	–	–	–	–	–	–	–	–	49
West Derby	–	–	1	13	–	–	20	–	–	–	–	–	–	–	–	–	–	33
West Derby-road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Woolton	–	–	1	13	–	–	16	–	–	–	–	–	–	–	–	–	–	29
Llandyssil	–	–	–	–	–	–	20	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	20
Newcastle Emlyn	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Liverpool	1 Superintendent	300 *l.*	15 *l.*	400 *l.*
	2 Assistant Superintendents.	240 *l.*	10 *l.*	280 *l.*
	5 Ditto	180 *l.*	10 *l.*	230 *l.*
	17 Clerks	130 *l.*	8 *l.*	170 *l.*
	27 Ditto	36 *s.*	2 *s.*	44 *s.*
	37 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	80 Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	8 Counter clerks	37 *s.*	2 *s.*	44 *s.*
	12 Ditto - ditto	29 *s.*	2 *s.*	36 *s.*
	16 Ditto - ditto	20 *s.*	1 *s.* 6 *d.*	28 *s.*
	10 Learners at 7 *s.* a week each.			
	An extra allowance for working private wire, of 5 *s.* a week.			
	Allowance of 50 *l.* a year to Post Office Controller, and two allowances of 40 *l.* a year each to two Post Office Sub-controllers.			
	Female Establishment:			
	1 Matron	100 *l.*	5 *l.*	130 *l.*
	2 Senior Clerks	75 *l.*	5 *l.*	90 *l.*
	20 First Class	22 *s.*	1 *s.*	27 *s.*
	66 Second Class	10 *s.*, 12 *s.*, thence by 1 *s.* to 21 *s.*		
	One-third of the wages of two postal counter-women.	28 *s.*	1 *s.* 6 *d.*	33 *s.*
	One-third of the wages of five postal counter-women.	20 *s.*	1 *s.* 6 *d.*	26 *s.*
	Ditto	16 *s.*	1 *s.*	19 *s.*
	5 Office porters	18 *s.*	1 *s.*	24 *s.* to 26 *s.* after 10 years' service.
	(With 3 *s.* a week each extra, and a gratuity of 2 *s.* a week each.)†			
	2 Charwomen	15 *s.* a week each. Extra allowances, 34 *s.* 10 *d.* for cleaning, &c.		
	1 Inspector of messengers.	100 *l.*	5 *l.*	130 *l.*
	1 Serjeant	16 *s.*	1 *s.*	21 *s.*
	3 Corporals	13 *s.*	1 *s.*	15 *s.*

Llanelly	–	–	–	–	–	–	1 d. a Message, with minimum of	24	–	–	–	–	30	–	–	–	–	33	87
Burgport	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Llanelly Docks	4	182	4	63	–	–		–	–	–	–	–	–	–	–	–	–	–	245
Cwm Amman	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Cross Inn	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Llangollen	–	–	–	–	–	–		30	13	–	–	–	–	–	–	–	–		43
Long Stratton	–	–	–	–	–	–		26	2 d.	–	–	–	–	–	–	–	–	–	26
Lostwithiel	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	50
Loughborough	1	52	2	26	–	10		–	–	18	–	–	–	–	–	–	–	9	115
Mount Sorrel	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Sheepshead	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Quornden	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16
Louth	1	48	2	26	–	10		–	–	26	–	–	–	–	–	–	–	10	120
Lowestoft	11	567	6	83	–	63		–	–	–	–	–	–	–	–	–	–	57	770
Ludlow	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	50
Brinfield	–	–	–	–	–	–		8	1 d.	–	–	–	–	–	–	–	–	–	8
Luton	1	55	2	26	–	–		–	–	36	–	–	–	–	–	–	–	–	117
Lutterworth	–	–	–	–	–	–		23	1 d.	–	–	–	–	–	–	–	–	–	23
Lydney	–	–	–	–	–	–		†*24	13	–	–	–	–	–	–	–	–	–	37
Lyme	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	39
Lymington	–	–	2	26	–	–		35	–	–	–	–	–	–	–	–	–	9	44
Hurst Castle	2	129	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	155
Brockenhurst	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Lyndhurst	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Lynn	5	235	3	39	–	28		–	–	–	–	–	–	–	–	–	–	26	328
Brancaster	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16
Burnham		–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Dersingham	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Docking	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Gayton	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Hillington	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Hunstanton, St. Edmund's	–	–	–	–	–	–		20	2 d.	–	–	–	–	–	–	–	–	–	20
St. German's	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Snettisham	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16

	13	Messengers, at 12 s. a week each.			
	20	Ditto at 9 s. a week ,,			
	21	Ditto at 7 s. a week ,,			
	34	Ditto at 5 s. a week ,,			
	90	Ditto at ¾ d. a message.			
	50	Ditto at ½ d. a message.			
	3	Medical officers, 8 s. 6 d. a head, estimated at 209 l. a year.			
Ranelagh Place B.O.	1	Two-fifths wages of female postal clerk.	90 l.	5 l.	120 l.
	1	Ditto	20 s.	1 s. 6 d.	26 s.
	2	Two-fifths wages of female postal clerks.	16 s.	1 s.	19 s.
Receiving Office: Anfield	1	Messenger	5 s.	6 d. half-yearly.	6 s.
Fairfield	1	Ditto	5 s.	ditto	6 s.
Kensington	1	Ditto	5 s.	ditto	6 s.
Kirkdale	1	Ditto	5 s.	ditto	6 s.
Lark-lane	1	Ditto	5 s.	6 d. half-yearly	6 s.
Sub-Offices: Aigburth	1	Messenger	5 s.	6 d. half-yearly.	6 s.
Formby	1	Ditto	5 s.	ditto	6 s.
Garston	2	Ditto	5 s.	ditto	6 s.
Great Crosby	1	Ditto	5 s.	ditto	6 s.
Huyton	1	Ditto	5 s.	ditto	6 s.
Seaforth	1	Ditto	5 s.	ditto	6 s.
Stoneycroft	1	Ditto	5 s.	ditto	6 s.
Walton	1	Ditto	5 s.	ditto	6 s.
Waterloo	1	Ditto	8 s.	fixed wages.	
Wavertree	2	Ditto	5 s.	half-yearly.	6 s.
West Derby	1	Ditto	5 s.	ditto	6 s.
Woolton	1	Ditto	5 s.	ditto	6 s.
Llanelly	1	Clerk	28 s.	1 s. 6 d.	35 s.
Llanelly Docks, B.O.	3	Clerks	16 s.	1 s. 6 d.	27 s.
		(46 l. a year charged to Postal Account.)			
	4	Messengers at 6 s. per week each.			
Loughborough	1	Clerk	16 s.	1 s.	20 s.
	2	Messengers, at 6 s. a week each.			
Louth	1	Clerk	16 s.	1 s. 6 d.	27 s.
	2	Messengers, at 5 s. a week each.			
Lowestoft	1	Clerk	36 s.	2 s.	44 s.
	1	Ditto	28 s.	1 s. 6 d.	35 s.
	1	Ditto	22 s.	1 s.	27 s.
	3	Ditto	14 s.	1 s.	21 s.
	3	Relief Clerks	14 s.	1 s.	21 s.
	2	Buglers 9 s. a week each (fixed wages; barrack allowance 1 s. 2 d. a week each).			
	1	Messenger, at 7 s. a week each.			
	5	Ditto at 5 s. a week each.			
Luton	1	Clerk	14 s.	1 s.	21 s.
	2	Messengers, at 5 s. a week each.			
Lymington	2	Messengers at 5 s. a week each.			
Hurst Castle	‖1	Clerk	22 s.	1 s.	27 s.
	2	Signalman	16 s.	1 s.	20 s.
		‖ Present officer receives 22 s. 6 d.			
Lynn	1	Clerk	22 s.	1 s.	27 s.
	3	Ditto	14 s.	1 s.	21 s.
	1	Sapper 10 s. 6 d. a week (fixed wages; barrack allowance 1 s. 2 d.)			
	3	Messengers, at 5 s. a week each.			

(a) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in Town or Village.

† This gratuity of 2 s. a week has been granted provisionally only, and for two years from 1st January 1874.

‖ Including 3 l. for working private wire; the minimum allowance is 21

§ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (a).	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Macclesfield	1	†83	4	52	–	15	–	–	78	–	–	–	–	–	–	–	14	242
Bollington	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Prestbury	–	–	–	–	–	–	13	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	13
Maidenhead	–	–	3	32	–	–	48	–	–	–	–	–	–	–	–	–	–	80
Beaconsfield	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Burnham	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Cookham	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Wooburn	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Maidstone	4	68	5	65	–	23	–	–	–	–	–	–	–	–	–	–	–	356
Aylesford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Hollingbourne	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Lenham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Linton	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Tovil	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Wateringbury	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
West Malling	–	–	–	–	–	–	26	2*d.*	–	–	–	–	–	–	–	–	–	26
Yalding	4	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Maldon	–	–	–	–	–	–	39	13	–	–	–	–	–	–	–	–	10	62
Burnham	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Heybridge	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Latchingdon	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Southminster	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Malmesbury	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34
Malton	2	105	3	39	–	13	–	–	–	–	–	–	–	–	–	–	10	167
Malvern	4	195	2	28	–	15	–	6	–	–	–	–	–	–	–	–	20	264
Malvern Link	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Malvern Wells	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Manchester	366	24,150	199	4,317	–	200	–	–	–	20	–	1,782	–	–	–	–	–	30,657
Alderley Edge	–	–	–	–	–	–	26	*21	–	–	–	–	–	–	–	–	–	47
Ancoats, Great	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13

(a) 1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Macclesfield†	1	Clerk	22*s.*	1*s.*	27*s.*
	4	Messengers, at 5*s.* a week each.			
Maidstone‡	1	Clerk	28*s.*	1*s.* 6*d.*	35*s.*
	1	Ditto	22*s.*	1*s.*	27*s.*
	2	Ditto	16*s.*	1*s.*	20*s.*
	5	Messengers, at 5*s.* a week each.			
Malton	1	Clerk	22*s.*	1*s.*	27*s.*
	1	Ditto	14*s.*	1*s.*	21*s.*
	3	Messengers, at 5*s.* a week each.			
Malvern	3	Clerks	14*s.*	1*s.*	21*s.*
	1	Learner	5*s.*		
	1	Messenger, at 6*s.* a week.			
	1	Ditto, at 5*s.* a week.			
	1	Ditto at 5*s.* ,, (1 June to 31 Oct.)			
Manchester	1	Superintendent	300 *l.*	15 *l.*	360 *l.*
	1	Principal Clerk	240 *l.*	10 *l.*	280 *l.*
	1	Assistant Superintendent.	240 *l.*	10 *l.*	280 *l.*
	5	Assistant Superintendents.	180 *l.*	10 *l.*	230 *l.*

Bacup	-	-	-	-	-	-	37	*33	-	-	-	-	-	-	-	-	-	-	70
Barlow Moor	-	-	-	-	-	-	8	*20	-	-	-	-	-	-	-	-	-	-	28
Bradford	-	-	-	-	-	-	22	22	-	-	-	-	-	-	-	-	-	-	44
Broughton, Higher	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Castleton	-	-	-	-	-	-	16	4	-	-	-	-	-	-	-	-	-	-	20
Cheadle	-	-	-	-	-	-	8	*15	-	-	-	-	-	-	-	-	-	-	23
Cheetham Hill	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Chowbent	-	-	-	-	-	-	16	*10	-	-	-	-	-	-	-	-	-	-	26
Delph	-	-	-	-	-	-	16	*7	-	-	-	-	-	-	-	-	-	-	23
Denton	-	-	-	-	-	-	22	*28	-	-	-	-	-	-	-	-	-	-	50
Dobcross	-	-	-	-	-	-	16	10	-	-	-	-	-	-	-	-	-	-	26
Droylsden	-	-	-	-	-	-	18	*14	-	-	-	-	-	-	-	-	-	-	32
Eccles	-	-	-	-	-	-	26	26	-	-	-	-	-	-	-	-	-	-	52
Failsworth	-	-	-	-	-	-	16	*7	-	-	-	-	-	-	-	-	-	-	23
Gee Cross	-	-	-	-	-	-	16	*3	-	-	-	-	-	-	-	-	-	-	19
Glossop	-	-	-	-	-	-	¶20	13	-	-	-	-	-	-	-	-	-	-	33
Gorton	-	-	-	-	-	-	21	20	-	-	-	-	-	-	-	-	-	-	41
Greenfield	-	-	-	-	-	-	16	13	-	-	-	-	-	-	-	-	-	-	29
Hadfield	-	-	-	-	-	-	18	*16	-	-	-	-	-	-	-	-	-	-	34
Handforth	-	-	-	-	-	-	16	12	-	-	-	-	-	-	-	-	-	-	28
Haslingden	-	-	-	-	-	-	26	18	-	-	-	-	-	-	-	-	-	-	44
Hebden Bridge	-	-	-	-	-	-	23	*13	-	-	-	-	-	-	-	-	-	-	36
Heywood	-	-	-	-	-	-	35	26	-	-	-	-	-	-	-	-	-	-	61
Hollinwood	-	-	-	-	-	-	21	16	-	-	-	-	-	-	-	-	-	-	37
Hooley Hill	-	-	-	-	-	-	16	12	-	-	-	-	-	-	-	-	-	-	28
Hyde	-	-	-	-	-	-	16	*50	-	-	-	-	-	-	-	-	-	-	66
Hyde Road	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Knott Mill	-	-	-	-	-	-	31	–	-	-	-	-	-	-	-	-	-	-	31
Lees	-	-	-	-	-	-	21	*15	-	-	-	-	-	-	-	-	-	-	29
Leigh	-	-	-	-	-	-	§33	13	-	-	-	-	-	-	-	-	-	-	46
Levenshulme	-	-	-	-	-	-	16	10	-	-	-	-	-	-	-	-	-	-	26
Littleborough	-	-	-	-	-	-	16	*20	-	-	-	-	-	-	-	-	-	-	36
Longsight	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Lower Oldham Road	-	-	-	-	-	-	31	–	-	-	-	-	-	-	-	-	-	-	31
Luddendenfoot	-	-	-	-	-	-	16	*13	-	-	-	-	-	-	-	-	-	-	29
Middleton	-	-	-	-	-	-	21	13	-	-	-	-	-	-	-	-	-	-	34
Mossley	-	-	-	-	-	-	¶31	17	-	-	-	-	-	-	-	-	-	-	48
Moss Side	-	-	-	-	-	-	13	–	-	-	-	-	-	-	-	-	-	-	13
Mottram	-	-	-	-	-	-	16	*6	-	-	-	-	-	-	-	-	-	-	22
Mytholmroyd	-	-	-	-	-	-	16	*4	-	-	-	-	-	-	-	-	-	-	20
Newton Heath	-	-	-	-	-	-	20	20	-	-	-	-	-	-	-	-	-	-	40
Ordsall	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Oxford Road	-	-	-	-	-	-	47	–	-	-	-	-	-	-	-	-	-	-	47
Patricroft	-	-	-	-	-	-	21	13	-	-	-	-	-	-	-	-	-	-	34
Pendlebury	-	-	-	-	-	-	16	*11	-	-	-	-	-	-	-	-	-	-	27
Pendleton	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Piccadilly	-	-	-	-	-	-	39	–	-	-	-	-	-	-	-	-	-	-	39
Prestwich	-	-	-	-	-	-	23	26	-	-	-	-	-	-	-	-	-	-	49
Queen's Road	-	-	-	-	-	-	20	–	-	-	-	-	-	-	-	-	-	-	20
Radcliff	-	-	-	-	-	-	16	*36	-	-	-	-	-	-	-	-	-	-	52
Ramsbottom	-	-	-	-	-	-	21	18	-	-	-	-	-	-	-	-	-	-	39
Rawtenstall	-	-	-	-	-	-	23	*27	-	-	-	-	-	-	-	-	-	-	50
Rusholme	-	-	-	-	-	-	5	–	-	-	-	-	-	-	-	-	-	-	5
Sale	-	-	-	-	-	-	26	26	-	-	-	-	-	-	-	-	-	-	52
St. Peter's	-	-	-	-	-	-	52	–	-	-	-	-	-	-	-	-	-	-	52
Stacksteads	-	-	-	-	-	-	16	12	-	-	-	-	-	-	-	-	-	-	28
Strangeways	-	-	-	-	-	-	26	–	-	-	-	-	-	-	-	-	-	-	26
Stretford	-	-	-	-	-	-	21	*31	-	-	-	-	-	-	-	-	-	-	52

(1 d. a Message, with minimum of)

15	Clerks - -	130 l.	8 l.	170 l.
32	Ditto - -	36 s.	2 s.	44 s.
54	Ditto - -	28 s.	1 s. 6 d.	35 s.
87	Ditto - -	16 s.	1 s. 6 d.	27 s.
15	Probationers, at 12 s. a week each.			
1	Female Clerk (Matron), 100 l. by 7 l. 10 s. to 130 l.			
4	Ditto - - 75 l. by 5 l. to 90 l.			
23	Ditto - - 22 s. by 1 s. 6 d. to 27 s.			
* ‖47	Ditto - - 16 s. by 1 s. to 21 s.			
‖51	Ditto - - 12 s. by 1 s. to 15 s.			
12	Ditto - - (Probationers), at 10 s. a week each.			
1	Special Allowance at Thomas-street Branch Office, 7 s. a week.			
16	Learners, at 5 s. a week each.			
	Allowance for office cleaner 6 s. a wee k.			
1	Inspector of Messengers.	85 l.	5 l.	120 l.
1	Assistant Inspector. To rise to 26 s. after 10 years' service.	18 s.	1 s.	24 s.
3	Porters - -	18 s.	1 s.	24 s.
2	Porters, at 18 s. a week each.			
2	Corporal Messengers, at 12s. a week each			
2	Ditto - - ditto - at 10 s. - ditto.			
40	Messengers -	7 s.	6 d. half-yearly.	9 s.
53	Messengers, at 5 s. a week each.			
6	Ditto - at 1 d. a message.			
79	Ditto - at ¾ d. per message.			
8	Office Cleaners, York-street Branch Office, 1 at 17s., 1 at 14 s., 1 at 12 s., 4 at 10 s., 1 at 7 s.			
1	Office Cleaner, Royal Exchange, 12 s. a week.			
1	Ditto, Mosley-street, 5 s. a week.			
	Watchman at Stock Exchange, 2 s. a week.			
	Including cost of Messengers at sub-offices.			
4	Medical Officers, at 8s. 6d. a head. Estimated at 208 l.			
**1	Clerk to receive extra Allowance of 7 s. a week.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

A proportion of the postal clerks' salaries, equal to 15 l. a year, is chargeable to telegraphs.

† Half wages of 1 Boy Clerk on Postal Establishment, at 10 s. 6 d. (other half charged to Postal Account).

§ Including allowance for working private wire. These allowances are paid at a fixed rate per message.

‖ Half wages of 1 Clerk on scale 16 s. by 1 s. to 21 s., and of 1 Clerk 12 s. by 1 s. to 15 s., to be charged to Postal Account. One-third of the wages of 2 Clerks on scale 16 s. by 1 s. to 21 s., and of 1 Clerk 12 s. by 6 d. to 15 s., of the Postal Establishment, to be charged to Telegraph Account. Additional Allowances of 50 l. a year each to C. S. Ambler and W. Gill, and of 20 l. a year to J. Guest, Postal Clerk, for remuneration on Telegraph Account. Hanging Ditch Branch Office, half expense of office chargeable to Postal Account. Salford Branch Office, two-thirds of expense of office chargeable to Postal Account.

¶ Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Manchester—*continued*.																		
Stretford Road	–	–	–	–	–	–	1 *d.* a Message, with minimum of	39	–	–	–	–	–	–	–	–	–	39
Swinton	–	–	–	–	–	–		16	*11	–	–	–	–	–	–	–	–	27
Tyldesley	–	–	–	–	–	–		18	*17	–	–	–	–	–	–	–	–	35
Upper Mill	–	–	–	–	–	–		16	10	–	–	–	–	–	–	–	–	26
Waterfoot	–	–	–	–	–	–		29	*24	–	–	–	–	–	–	–	–	53
Wilmslow	–	–	–	–	–	–		21	*17	–	–	–	–	–	–	–	–	38
Withington	–	–	–	–	–	–		8	26	–	–	–	–	–	–	–	–	34
Worsley	–	–	–	–	–	–		16	16	–	–	–	–	–	–	–	–	32
Manningtree	–	–	–	–	–	–		26	–	–	–	–	–	–	–	–	–	26
Mansfield	–	–	–	–	–	–		23	39	–	–	–	–	–	–	–	5	67
Annesley Woodhouse	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Sutton-in-Ashfield	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Warsop	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
March	–	–	–	–	–	–		44	13	–	–	–	–	–	–	–	–	57
Chatteris	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Manea	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	16
Margate	3	223	5	77	–	35		–	–	20	–	–	–	–	–	–	15	370
Northumberland Road	–	–	–	–	–	–		†16	–	–	–	–	–	–	–	–	–	16
Westgate-on-Sea	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	16
Market Deeping	–	–	–	–	–	–		21	2 *d.*	–	–	–	–	–	–	–	–	21
Market Drayton	–	–	–	–	–	–		25	13	–	–	–	–	–	–	–	–	38
Market Harborough	–	–	–	–	–	–		†60	13	–	–	–	–	–	–	–	–	73
Market Rasen	–	–	–	–	–	–		35	13	–	–	–	–	–	–	–	–	48
Binbrook	–	–	–	–	–	–		16	1 *d.*	–	–	–	–	–	–	–	–	16
Marlborough	–	–	–	–	–	–		42	†13	–	–	–	–	–	–	–	–	55
Burbage	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	8
Pewsey	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	8

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Margate	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Messenger, at 8 *s.* a week.			
	4	Messengers { at 5 *s.* a week each, from 1 Nov. to 31 May. at 6 *s.* a week each, from 1 June to 31 October.			

Marlow	–	–	–	–	–	–	1 d. a Message, with minimum of	25	13	–	–	–	–	–	–		–	–	38
Maryport	–	–	2	45	–	–		36	–	–	–	–	–	–	–	–	–	–	81
Matlock Bath	–	–	1	18	–	–		40	–	–	–	–	–	–	–	–	–	10	68
Matlock Bridge	–	–	–	–	–	–		21	31	–	–	–	–	–	–	–	–	–	52
Melksham	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	39
Melton Mowbray	–	–		–	–	–		†47	–	–	–	–	–	–	–	–	–	–	47
Harby	–	–	–	–	–	–		§16	1 d.	–	–	–	–	–	–	–	–	–	16
Waltham	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16
Merthyr Tydvil	3	151	4	52	–	17		–	–	–	–	–	–	–	–	–	–	17	237
Troedyrhiew	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Micheldever Station	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–
Overton	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Whitchurch	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	5	13
Middlesborough	16	898	16	252	–	50		–	–	–	–	–	47	–	–	–	–	25	1,272
Eston	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16
Normanby	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16
North Ormesby	–	–	–	–	–	–		20	17	–	–	–	–	–	–	–	–	–	37
Port Clarence	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16
South Bank	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	–	–	–	–	–	–	16
Middlewich	–	–	–	–	–	–		21	13	–	–	–	–	–	–	–	–	–	34
Holmes Chapel	–	–	–	–	–	–		8	–	–	–	–	–	–	–	–	–	–	8
Winsford	–	–	–	–	–	–		16	13	–	–	–	–	–	–	–	–	–	29
Midhurst	–	–	–	–	–	–		31	13	–	–	–	–	–	–	–	–	–	44
Milford Haven	–	–	2	26	–	–		68	–	–	–	–	–	–	–	–	–	–	94
Hakin	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Milnthorpe	–	–	–	–	–	–		20	1d. and 2d.	–	–	–	–	–	–	–	–	–	20
Mitcham	–	–	–	–	–	–		34	22	–	–	–	–	–	–	–	–	–	56
Monmouth	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	50
Moreton-in-Marsh	–	–	–	–	–	–		37	7	–	–	–	–	–	–	–	–	–	44
Blockley	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16
Bourton-on-the-Water	–	–	–	–	–	–		18	1 d.	–	–	–	–	–	–	–	–	–	18
Campden	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16
Stow-on-the-Wold	–	–	–	–	–	–		18	1 d.	–	–	–	–	–	–	–	–	–	18

Merthyr Tydvil	1	Clerk	22 s.	1 s.	27 s.
	2	Ditto	16 s.	1 s.	20 s.
	4	Messengers, at 5 s. a week each.			
Middlesborough	1	Superintendent	100 l.	5 l.	130 l.
	1	Clerk	36 s.	2 s.	44 s.
	1	Ditto	28 s.	1 s. 6 d.	35 s.
	2	Ditto	22 s.	1 s.	27 s.
	6	Ditto	14 s.	1 s.	21 s.
	1	Ditto	14 s. a week.		
	4	Ditto	12 s. a week each.		
	15	Messengers, at ½ d. a message.			
	1	Inspector of messengers, 14 s. a week.			
Milford Haven	1	Clerk (For Admiralty work at St. Ann's Head).	28 s.	1 s. 6 d.	35 s.
		(Extra allowance for post office work, 2 l. a year.)			
	2	Messengers at 5 s. a week each.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* These allowances are paid at a fixed rate per message. † Amounts marked thus (†) include payment for delivery in the Town or Village. 1 d. a message, with minimum of 5 s. a week § Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Morpeth	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Bedlington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Newbiggin-by-the-Sea	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rothbury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Nantwich	–	–	–	–	–	–	35	13	–	–	–	–	–	–	–	–	–	48
Audlem	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Narberth	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Neath	3	159	5	65	–	18	–	–	–	–	–	–	–	–	–	–	20	262
Glyn-neath	–	–	–	–	–	–	*19	2*d.*	–	–	–	–	–	–	–	–	–	19
Needham Market	–	–	–	–	–	–	26	2*d.*	–	–	–	–	–	–	–	–	–	26
Coddenham	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Newark	2	114	4	77	–	20	–	3	30	–	–	–	–	–	–	–	18	262
Bassingham	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Collingham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Newton-on-Trent	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Ollerton	–	–	–	–	–	–	26	1*d.*	–	–	–	–	–	–	–	–	–	26
Tuxford	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Newbury	1	39	1	13	–	12	–	5	26	–	–	–	–	–	–	–	10	105
East Ilsley	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Kingsclere	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Woolton Hill	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Newcastle, Staff	–	–	2	26	–	–	‡18	–	88	–	–	–	–	–	–	–	20	152
Chesterton	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Madeley	–	–	–	–	–	–	†*19	–	–	–	–	–	–	–	–	–	–	19
Silverdale	–	–	–	–	–	–	8	4	–	–	–	–	–	–	–	–	–	12
Woore	–	–	–	–	–	–	†16	–	–	–	–	–	–	–	–	–	–	16

(a) 1*d.* a Message, with a minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Neath	1 Clerk	22*s.*	1*s.*	27*s.*
	2 Ditto	16*s.*	1*s.*	20*s.*
	5 Messengers, at 5*s.* a week each.			
Newark	1 Clerk	22*s.*	1*s.* 6*d.*	33*s.*
	1 Ditto	14*s.*	1*s.*	21*s.*
	1 Messenger, at 7*s.* a week (for duty in Divisional Engineer's Office).			
	3 Messengers, at 1*d.* a message.			
Newbury	1 Clerk	14*s.*	1*s.*	21*s.*
	1 Messenger at 5*s.* a week.			

NEWCASTLE-ON-TYNE	169	11,000	98	2,180	–	75		–	–	–	108	–	415	–	–	–	–	226	14,004	Newcastle-on-Tyne.	1	Superintendent	240 *l.*	10 *l.*	280 *l.*
																					4	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
Branch Office: Neville-street	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–		15	Clerks	36 *s.*	2 *s.*	44 *s.*
																					25	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
																					*80	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
Annfield Plain	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		1	Ditto, at 27*s.* a week (fixed).			
Beale	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–		1	Superintendent (Female).	75 *l.*	5 *l.*	90 *l.*
Belsay	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Blanchland	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		†3	Clerks (Female)	21 *s.*	1 *s.* 6 *d.*	27 *s.*
Blaydon	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		‡30	Ditto - ditto	10*s.* to 12*s.*; thence by 1*s.* to 21*s.*		
Bulman's Village	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		9	Allowances to the Postmaster for providing Clerks, at 14 *s.* a week each.			
Byker Bank	–	–	–	–	–	–		5	–	–	–	–	–	–	–	–	–	–	5			Extra allowances for working private wires, 10*s.* a week.			
Cambo	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			Half wages of 1 Clerk on Postal Establishment, on scale 27*s.* by 1*s.* 6*d.* to 35*s.* (other half charged to Postal Account).			
Capheaton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Corbridge	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Cramlington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Dipton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Felling	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*
Hebburn	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Kirkwhelpington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		1	Assistant ditto	18 *s.*	1 *s.*	22 *s.*
Northumberland-street	–	–	–	–	–	–		5	–	–	–	–	–	–	–	–	–	–	5		§26	Messengers	8 *s.*	1 *s.*	10 *s.*
Otterburn	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		70	Ditto - at 1 *d.* per message.			
Ponteland	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			Medical Officer, 8*s.* 6*d.* a head; estimated at 108*l.* a year.			
Prudhoe	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Riding Mill	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Stermfordham	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			*Wages of 1¼ Clerks to be charged to Postal Account.			
Stocksfield	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			†Wages of ½ Clerk - ditto - ditto.			
Walker	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			‡Wages of 1 Clerk - ditto - ditto.			
Wallsend	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			§Wages of ½ Messenger ditto - ditto.			
Willington Quay	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Whitley	–	–	–	–	–	–	1*d.* a Message, with a minimum of	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
NEWMARKET	3	225	3	44	–	25		–	–	–	–	–	–	–	–	–	–	73	367	Newmarket	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
																					2	Clerks	14 *s.*	1 *s.*	21 *s.*
Haverhill	–	–	–	–	–	–		20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20		2	Messengers, at 5 *s.* a week each.			
Wickham Brook	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8		1	Ditto, at 7 *s.* a week.			
NEWNHAM	–	–	–	–	–	–		21	26	–	–	–	–	–	–	–	–	–	47						
Blakeney	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Cinderford	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
NEWPORT, I. W.	–	–	2	26	–	–		‡13	–	52	–	–	–	–	–	–	–	13	104	Newport (Mon.)	1	Superintending Clerk.	130 *l.*	8 *l.*	170 *l.*
																						(Present Officer on fixed salary of 172 *l.*)			
Freshwater	–	–	–	–	–	–		16	13	–	–	–	–	–	–	–	–	–	29		4	Clerks	36 *s.*	2 *s.*	44 *s.*
Niton	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	8		12	Ditto	16 *s.*	1 *s.* 6*d.*	27 *s.*
Yarmouth	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	39		4	Clerks (Female)	10*s.* to 12*s.*; thence by 1*s.* to 21*s.*		
																					1	Ditto, at 7 *s.* a week.			
NEWPORT (MON.)	22	(*b*) 1,489	15	239	–	45		–	–	–	15	–	6	–	–	–	–	42	1,836			(*b*) £.104 of the salaries of the Postal Clerks is charged to Telegraphs.			
Abercarne	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		2	Messengers (Corporals), at 8 *s.* a week each.			
Abertillery	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		3	Messengers, at 7 *s.* a week each.			
Bassalleg	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	16		5	Ditto at 6 *s.* ,,			
Blackwood	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		5	Ditto at 5 *s.* ,,			
Caerleon	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16			Medical Officer, 8*s.* 6*d.* a head; estimated at 15 *l.* a year.			
Crumlin	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Including 3 *l.* for working private wire.

† Amounts marked thus (†) include payment for delivery in the Town or Village.

‡ Fixed Allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire, Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Newport (Mon.)—*contd.*																		
Cwmbran	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Machen	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Maindee	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Raglan	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Risca	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Usk	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34
Newport Pagnel	–	–	–	–	–	–	27	13	–	–	–	–	–	–	–	–	–	40
Olney	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Newport, Salop	–	–	–	–	–	–	30	13	–	–	–	–	–	–	–	–	–	43
Newton Abbot	–	–	3	39	–	–	†15	–	99	–	–	–	–	–	–	–	–	153
Ashburton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Bovey Tracey	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Buckfastleigh	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Chudleigh	–	–	–	–	–	–	*21	–	–	–	–	–	–	–	–	–	–	21
Newton-le-Willows	–	–	1	13	–	–	31	–	–	–	–	–	–	–	–	–	–	44
Earlestown	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Golborne	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Newtown (Mont.)	–	–	–	–	–	–	63	13	–	–	–	–	–	–	–	–	–	76
Normanton	4	164	2	26	–	20	–	–	–	–	–	–	–	–	–	–	–	210
Aberford	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Altofts	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Castleford	–	–	2	26	–	–	31	–	–	–	–	–	–	–	–	–	–	57
Cleckheaton	–	–	1	13	–	–	27	–	–	–	–	–	–	–	–	–	–	40
Elland	–	–	–	–	–	–	16	7	–	–	–	–	–	–	–	–	–	23
Heckmondwike	–	–	2	26	–	–	†70	–	–	–	–	–	–	–	–	–	–	96
Knottingley	–	–	1	13	–	–	21	–	–	–	–	–	–	–	–	–	–	34
Millbridge	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Mirfield	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36
Ravensthorpe	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Sherburn	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
South Milford	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19

* 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Normanton	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Clerk (fixed wages) 10 *s.* a week.			
	2 Messengers, at 5 *s.* a week each.			

Northallerton	–	–	–	–	–	–	52	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	8	60
Great Aytoun	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Stokesley	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Northampton	8	461	7	104	–	38	–	10	–	9	–	–	–	–	–	–	45	667
Blisworth	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Brixworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Earls Barton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Guilsborough	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Kelmarsh	–	–	–	–	–	–	8	14	–	–	–	–	–	–	–	–	–	22
Moulton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
North Shields	6	309	5	119	–	27	–	–	–	–	–	10	–	–	–	–	25	490
Tynemouth	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
North Walsham	–	–	–	–	–	–	†20	–	–	–	–	–	–	–	–	–	–	20
Northwich	–	–	3	39	–	–	78	–	–	–	–	–	–	–	–	–	–	117
Hartford	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Weaverham	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Norwich	20	1,234	18	258	–	45	–	–	–	15	–	–	–	–	–	–	50	1,602
Acle	–	–	–	–	–	–	–	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	–
Blofield	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Coltishall	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Exchange Street	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21
Hanworth	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Hele	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Loddon	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Market Place	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Reepham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stalham	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Nottingham	35	2,235	24	429	–	50	–	‖ 47	–	27	–	–	–	–	–	–	128	2,916
Arnold	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Basford (Old)	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Beeston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Bingham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Bottesford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Carlton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Derby Road	–	–	–	–	–	–	20	1 *d.*	–	–	–	–	–	–	–	–	–	20
Eastwood	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Hucknall Torkard	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Ilkeston	–	–	–	–	–	–	21	8	–	–	–	–	–	–	–	–	–	29
Long Eaton	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Mansfield Road	–	–	–	–	–	–	20	1 *d.*	–	–	–	–	–	–	–	–	–	20
New Lenton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Radcliffe-on-Trent	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Ruddington	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Sneinton	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Stapleford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

Northampton	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Learner, at 5 *s.* a week.			
	1	Messenger, at 6 *s.* ditto.			
	6	Messengers, at 5 *s.* ditto each.			
		Extra allowance for delivery at Corn Exchange and Cattle Market, 4 *s.* a week.			
		Medical officer, at 8 *s.* 6 *d.* a head; estimated at 8 *l.* a year.			
North Shields	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	4	Clerks	14 *s.*	1 *s.*	21 *s.*
(One of the present Officers paid on a higher scale of 22 *s.* 1 *s.* 27 *s.*)					
	1	Clerk, at 10 *s.* a week.			
	5	Messengers, at ¾ *d.* a message.			
Norwich	†1	Clerk	120 *l.*	5 *l.*	150 *l.*
	1	Superintendent	120 *l.*	5 *l.*	150 *l.*
	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	15	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
		One Sapper 9 *s.* a week (fixed wages) and barrack allowance of 1 *s.* 2 *d.* a week.			
(† This Clerk is engaged on Special Duties, such as investigating complaint cases and instructing learners, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for the first week at any one place, and 7 *s.* a day afterwards.)					
	1	Messenger at 10 *s.* a week.			
	2	Messenger, at 7 *s.* a week each.			
	15	Messengers, at 5 *s.* a week each.			
		Medical officer, at 8 *s.* 6 *d.* a head; estimated at 15 *l.* a year.			
Nottingham	1	Superintendent	140 *l.*	8 *l.*	190 *l.*
	1	Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	5	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	21	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	6	Clerks (female)	10 *s.* to 12 *s.*, thence by 1 *s.* to 21 *s.* per week.		
		Medical Officer, at 8 *s.* 6 *d.* a head; estimated at 27 *l.* a year.			
		‖ Allowance to Postmaster for providing inspector of messengers, 18 *s.* a week.			
	2	Messengers, at 10 *s.* a week each.			
	3	Messengers, at 8 *s.* ,,			
	3	Ditto at 7 *s.* ,,			
	15	Ditto at 6 *s.* ,,			
	1	Ditto (Corporal) 8 *s.* ,, (Stripe Allowance, 2 *s.* a week.)			

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire, Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Nuneaton	–	–	1	13	–	–	†67	8	–	–	–	–	–	–	–	–	–	88
Bedworth	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Oakham	–	–	–	–	–	–	39	13	–	–	–	–	–	–	–	–	–	52
Okehampton	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Lifton S.O.	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Oldham	6	324	9	178	–	26	–	–	–	–	–	–	–	–	–	–	39	567
Greenacre Moor	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Royton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Shaw	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Werneth	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Ormskirk	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34
Oswestry	–	–	3	44	–	–	†15	–	31	–	–	–	–	–	–	–	18	108
Llanfyllin	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Llanymyneck	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Otley	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Burly-in-Wharfedale	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Ottery St. Mary	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Oundle	–	–	–	–	–	–	23	1 *d.*	–	–	–	–	–	–	–	–	–	23
Wadenhoe	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Oxford	20	1,131	9	120	–	40	–	–	–	11	–	25	–	–	–	–	30	1,357
Deddington	–	–	–	–	–	–	21	–	–	–	–	–	–	–	–	–	–	21
Eynsham	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Kidlington	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Steeple Aston	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Wheatley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Pembroke	–	–	–	–	–	–	23	13	–	–	–	–	–	–	–	–	–	36
Pembroke Dock	2	92	2	26	–	13	–	–	10	–	–	–	–	–	–	–	–	141
Dockyard (Admiralty Office).	1	91	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	91
Neyland	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
New Milford	–	–	–	–	–	–	–	–	–	–	–	25	–	–	–	–	–	25
Penrith	4	194	3	39	–	20	–	–	–	–	–	–	–	–	–	–	21	274
Appleby	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Brough	–	–	–	–	–	–	16	1 *d.* and 2 *d*	–	–	–	–	–	–	–	–	–	16
Kirkby Shore	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Kirkoswald	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Patterdale	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Temple Sowerby	–	–	–	–	–	–	17	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	17

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Oldham	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1 Ditto	22 *s.*	1 *s.*	27 *s.*
	3 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Clerk, at 10 *s.* a week.			
	3 Messengers, at 5 *s.* a week each.			
	6 Ditto, at 1 *d.* a message within a mile, and 2 *d.* beyond, with minimum of 5 *s.* a week each			
Oxford	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	3 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4 Ditto	22 *s.*	1 *s.*	27 *s.*
	9 Clerks	16 *s.*	1 *s.*	20 *s.*
	3 Clerks	12 *s.*	6 *d.*	15 *s.*
	9 Messengers, at ¾ *d.* a message.			
	Medical Officer, at 8 *s.* 6 *d.* a head; estimated at 11 *l.* a year.			
Pembroke Dock	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week each.			
	1 Clerk (Admiralty)	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Penrith	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	1 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Ditto	12 *s.*	6 *d.*	15 *s.*
	1 Ditto, 7 *s.* a week.			
	1 Ditto, borne on Postal Establishment. Scale 18 *s.* by 1 *s.* to 25 *s.* Half wages to Telegraphs.			
	3 Messengers, at 5 *s.* a week each.			

PENRYN	1	55	1	18	–	10	–	–	16	–	–	–	–	–	–	–	–	99
PENZANCE	4	295	4	52	–	35	–	–	–	–	–	–	–	–	–	–	20	402
Newlyn	–	–	–	–	–	–	16	18	–	–	–	–	–	–	–	–	–	34
St. Just	–	–	–	–	–	–	13	8	–	–	–	–	–	–	–	–	–	21
PERSHORE	–	–	–	–	–	–	29	1 *d.*	–	–	–	–	–	–	–	–	–	29
PETERBOROUGH	12	682	4	57	–	41	–	–	–	–	–	–	–	–	–	–	5	785
Crowland	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Millfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
New Fletton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stilton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Thorney	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	3	19
Whittlesea	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
PETERSFIELD	–	–	–	–	–	–	*74	–	–	–	–	–	–	–	–	–	–	74
Haslemere	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Liphook	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Liss	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
PETWORTH	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Pulborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Storrington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
PICKERING	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Rosedale, S. O.	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
PLYMOUTH	52	3,159	32	460	–	45	–	–	–	38	–	233	–	–	–	–	124	4,059
Callington	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
St. Germain'	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Horrabridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Prince Town	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Saltash	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Stonehouse	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Union Street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
PLYMPTON	–	–	–	–	–	–	21	8	–	–	–	–	–	–	–	–	–	29
Yealmpton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
PONDERS END	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Enfield Highway	–	–	–	–	–	–	18	16	–	–	–	–	–	–	–	–	–	34
Enfield Lock	–	–	–	–	–	–	21	16	–	–	–	–	–	–	–	–	–	37
PONTEFRACT	–	–	2	26	–	–	10	–	83	–	–	–	–	–	–	–	–	119
Ackworth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
PONTYPOOL	–	–	2	26	–	–	21	–	–	–	–	–	–	–	–	–	5	52
Abersychan	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Blaenavon	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Talywain	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

1 *d.* a Message, with minimum of

Penryn	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 5 *s.* a week			
		Extra allowance, 2 *s.* a week.			
Penzance	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	(One of the present officers		22 *s.*	1 *s.*	27 *s.*)
	4	Messengers, at 5 *s.* a week each.			
Peterborough	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	8	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	2	Ditto	10 *s.* a week each.		
	3	Messengers, at 5 *s.* a week each.			
	1	Ditto at 7 *s.* a week.			
Plymouth	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	3	Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.*
	9	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	(One of the present officers		36 *s.*	2 *s.*	44 *s.*)
	13	Clerks	22 *s.*	1 *s.*	27 *s.*
	19	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Ditto, at 10 *s.* a week each.			
	4	Learners, at 5 *s.* a week each.			
	2	Inspectors of Messengers, at 12 *s.* a week each.			
	1	Messenger at 8 *s.* a week.			
	29	Ditto 5 *s.*			
		Medical Officer at 8 *s.* 6 *d.* per head; estimated at 38 *l.* a year.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire, Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Pontypridd	2	97	1	16	–	10	–	13	371	–	–	–	–	–	–	–	10	183
Cymmer	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Pentre	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Treherbert	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Treforest	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Treorchy	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Ystrad Rhondda	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Pewybraig	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Poole	–	–	–	–	–	–	82	39	–	–	–	–	–	–	–	–	–	121
Portsmouth	25	1,604	19	302	–	50	–	–	–	18	–	130	–	–	–	–	‡77	2,181
Cosham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Palmerston Road (Southsea).	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Wish Street (Southsea)	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Prescot	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Rainhill	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Preston	21	1,198	10	170	–	50	–	–	–	11	–	–	–	–	–	–	70	1,499
Bamber Bridge	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Blackpool	–	–	2	26	–	–	18	18	–	–	–	–	–	–	–	–	15	77
Croston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Fleetwood	–	–	2	26	–	–	37	–	–	–	–	–	–	–	–	–	–	63
Garstang	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Great Eccleston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Kirkham	–	–	–	–	–	–	18	10	–	–	–	–	–	–	–	–	–	28
Leyland	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Longridge	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Lytham	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36
Poulton-le-Fylde	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
South Shore	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Walton-le-Dale	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Pwllheli	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Nevin	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Pontypridd	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger – 6 *s.* a week. Delivery Allowance of 5 *s.* a week.			
Portsmouth	†1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	†1	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	3	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4	Ditto	22 *s.*	1 *s.*	27 *s.*
	12	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Clerk (for Admiralty Work).	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Learners at 5 *s.* a week each. Medical Officer at 8 *s.* 6 *d.* a head, estimated at 18 *l.* a year.			
	8	Messengers, at 5 *s.* a week each.			
	3	Ditto – 8 *s.* a week. „			
	4	Ditto – 7 *s.* a week. „			
	4	Ditto – 6 *s.* a week. „			
		† One of these officers will be replaced on a vacancy by a clerk on scale 100 *l.* by 5 *l.* to 130 *l.*, and the other by a clerk on scale 36 *s.* by 2 *s.* to 44 *s.*			
Preston	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	3	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	*5	Ditto	22 *s.*	1 *s.*	27 *s.*
	*8	Ditto	16 *s.*	1 *s.*	20 *s.*
	*4	Clerks at 14 *s.* a week (fixed wages). * One Clerk for employment at Blackpool.			
	4	Messengers, at 5 *s.* a week each.			
	6	Ditto – at ¾ *d.* a message.			
		Medical Officer at 8 *s.* 6 *d.* a head, estimated at 11 *l.*			

RAMSGATE	5	329	5	82	–	25	–	–	–	–	–	–	–	–	–	–	–	436	
Addington Place	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16	
Broadstairs	–	–	–	–	–	–	26	20†	–	–	–	–	–	–	–	–	–	46	
Minster	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16	
St. Peter's	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16	
Granville Hotel	–	–	–	–	–	–	–	2 *d.*	–	–	–	–	–	–	–	–	–	–	
READING	12	662	7	102	–	41	–	–	–	10	–	–	–	–	–	–	35	850	
Bradfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Goring	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16	
Mortimer	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Pangbourne	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
Theale	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Twyford	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
Woolhampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
REDCAR	–	–	2	26	–	–	40	–	–	–	–	–	–	–	–	–	–	66	
Marske-by-the-Sea	–	–	–	–	–	–	16	1*d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16	
REDDITCH	1	38	1	13	–	10	–	13	10	–	–	–	–	–	–	–	10	94	
Alvechurch	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
Alcester	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
Astwood Bank	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
Feckenham	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
Studley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
REDHILL	3	155	1	13	–	11	–	13	5	–	–	–	–	–	–	–	18	215	
Bletchingley	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8	
Godstone	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8	
REDRUTH	–	–	2	26	–	–	†18	–	89	–	–	–	–	–	–	–	–	133	
Porthreath	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
REIGATE	–	–	3	39	–	–	50	–	–	–	–	–	–	–	–	–	–	89	
RETFORD	2	81	2	26	–	13	–	–	–	–	–	–	–	–	–	–	25	145	
RHAYADER	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39	
RHYL	1	43	2	26	–	15	–	–	49	–	–	–	–	–	–	–	10	143	
Abergele	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16	
Denbigh	–	–	–	–	–	–	23	8	–	–	–	–	–	–	–	–	–	31	
St. Asaph	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16	
RICHMOND (SURREY)	3	196	6	71	–	15	–	–	–	–	–	–	–	–	–	–	40	322	
Petersham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
RICHMOND (YORKSHIRE)	–	–	1	13	–	–	31	–	–	–	–	–	–	–	–	–	10	54	
Reeth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16	
RINGWOOD	–	–	–	–	–	–	42	13	–	–	–	–	–	–	–	–	–	55	

1 *d.* a Message, with minimum of

Ramsgate	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	4	Messengers at a rate of 1 *d.* per message.			
	1	Clerk borne on Postal Establishment (Telegraph portion) 12 *s.* a week, scale, 18 *s.* by 1 *s.* to 30 *s.*			12 *s.*
	1	Messenger, at 1 *d.* per message during season.			
Broadstairs, S.O.	–	† Delivery allowance of 1 *d.* a message, with a minimum allowance of 5 *s.* a week.			
Reading	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
	2	Clerks	22 *s.*	1 *s.*	27 *s.*
	9	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 7 *s.* a week.			
	2	Ditto 6 *s.* a week each.			
	4	Ditto 5 *s.* ditto.			
		Medical Officer at 8 *s.* 6 *d.* a head, estimated at 10 *l.* a year.			
Redditch	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, 5 *s.* a week.			
		Allowance for delivery 5 *s.* a week.			
Redhill	3	Clerks	16 *s.*	1 *s.*	20 *s.*
	1	Messenger, at 5 *s.* a week.			
Retford	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Rhyl	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Richmond (Surrey).	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
		Half salary of Clerk born on Postal Estabishment, scale, 20 *s.* by 1 *s.* to 25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*			
	5	Messengers, at 5 *s.* a week each.			
	1	Messenger during 5 months in the year 5 *s.* a week.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the town or village.

† Fixed allowance.

‡ Including office expenses at Landport and Portsea branch offices.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1878.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
Ripon	–	–	2	26	–	–	†30	–	37	–	–	–	–	–	–	–	10	103
Kirklington	–	–	–	–	–	–	*12	–	–	–	–	–	–	–	–	–	–	12
Rochdale	11	594	11	168	–	25	–	–	–	–	–	–	–	–	–	–	40	827
Milnrow	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Smallbridge	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Whitworth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Oldham Road	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Rochester	–	–	3	39	–	–	70	–	–	–	–	–	–	–	–	–	–	109
Hoo	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Snodland	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Strood	–	–	–	–	–	–	†20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Wouldham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Romford	–	–	2	26	–	–	42	–	–	–	–	–	–	–	–	–	–	68
Purfleet	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Grays	–	–	–	–	–	–	21	3 *d.*	–	–	–	–	–	–	–	–	–	21
Horuchurch	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Chadwell	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Horndon-on-the-Hill	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Orsett	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Rainham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Havering	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Romsey	–	–	–	–	–	–	42	13	–	–	–	–	–	–	–	–	–	55
Ross	–	–	2	26	–	–	47	–	–	–	–	–	–	–	–	–	10	83
Drybrook	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lydbrook	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Mitcheldean	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21
Rotherham	3	177	4	55	–	13	–	–	–	–	–	–	–	–	–	–	3	248
Aston	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Conisborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Masboro'	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Mexboro'	–	–	–	–	–	–	‡19	1 *d.*	–	–	–	–	–	–	–	–	–	19
Parkgate	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Swinton	–	–	–	–	–	–	‡19	1 *d.*	–	–	–	–	–	–	–	–	–	19
Tickhill	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Wath-on-Dearne	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Rochdale	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	7	Ditto	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
	9	Messengers, at 1 *d.* per message.			
Rotherham	3	Clerks	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1	Messenger	6 *s.* a week.		
	3	Ditto	5 *s* a week each.		

Royston	–	–	–	–	–	–	1 d. a Message, with minimum of	31	13	–	–	–	–	–	–	–	–	–	44	
Arrington	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Barkway	–	–	–	–	–	–		16	–	–	–	–	–	–	–	–	–	–	16	
Bassingbourne	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16	
Melbourne	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Therfield	–	–	–	–	–	–		†8	2 d.	–	–	–	–	–	–	–	–	–	8	
Ruabon	–	–	2	31	–	–		†50	–	–	–	–	–	–	–	–	–	–	81	
Chirk	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Rugby	4	214	4	52	–	42		–	–	–	–	–	–	–	–	–	–	25	333	
Braunstone	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Dunchurch	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Husband's Bosworth	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Kilsby	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Long Buckby	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Southam	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Stockton	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Welford	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
West Haddon	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
Rugeley	–	–	–	–	–	–		‡34	13	–	–	–	–	–	–	–	–	–	47	
Runcorn	3	136	3	39	–	28		–	–	–	–	–	–	–	–	–	–	–	203	
Weston Point	–	–	–	–	–	–		16	3	–	–	–	–	–	–	–	–	–	19	
Ryde	4	280	4	52	–	30		–	–	–	–	–	13	–	–	–	–	6	381	
Brading	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	
St. Helens	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	
Sandown	–	–	–	–	–	–		16	13 †	–	–	–	–	–	–	–	–	–	29	
Sea View	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	
Shanklin	–	–	–	–	–	–		16	13 †	–	–	–	–	–	–	–	–	–	29	
Saffron Walden	–	–	–	–	–	–		31	9	–	–	–	–	–	–	–	–	–	40	
Great Chesterford	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
St. Alban's	1	55	1	18	–	10		–	5	26	–	–	–	–	–	–	–	14	128	
Harpenden	–	–	–	–	–	–		16	1 d.	–	–	–	–	–	–	–	–	–	16	
St. Austell	–	–	2	26	–	–		73	–	–	–	–	–	–	–	–	–	10	109	
Grampound	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16	
Grampound-road	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Fowey	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Mevagissey	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Portscatho	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
Probus	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16	
St. Mawes	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	*16	
Charlestown	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	
Par	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	
St. Blazey	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8	

Rugby	1	Clerk	28 s.	1 s. 6 d.	35 s.
	1	Ditto	22 s.	1 s.	27 s.
	2	Ditto	14 s.	1 s.	21 s.
	4	Messengers	5 s. a week each.		
Runcorn	1	Clerk	22 s.	1 s.	27 s.
	1	Ditto	14 s.	1 s.	21 s.
	1	Ditto	12 s.	6 d.	15 s.
	3	Messengers	5 s. a week each.		
Ryde	1	Clerk	28 s.	1 s. 6 d.	35 s.
	2	Ditto	22 s.	1 s.	27 s.
	1	Ditto	14 s.	1 s.	21 s.
	4	Messengers	5 s. a week, each.		
Sandown, S. O.	–	† Delivery allowance, 1 d. a message, with a minimum of 5 s. a week.			
Shanklin, S. O.	–	† Ditto	ditto	ditto.	
St. Alban's	1	Clerk	14 s.	1 s.	21 s.
	1	Messenger	5 s. a week.		
		Delivery allowance of 2 s. a week.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Fixed allowance. ‡ Including allowance for private wires.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
St. Clears	–	–	–	–	–	–	20	8	–	–	–	–	–	–	–	–	–	28
Laugharne	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Llanboidy	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Whitland	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
St. Helen's	3	152	4	52	–	27	–	–	36	–	–	–	–	–	–	–	35	302
Haydock	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rainford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Sutton Oak	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
St. Ives	–	–	1	13	–	–	1*d.* a messag	–	–	–	–	–	–	–	–	–	–	13
Earith	–	–	–	–	–	–	10	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Somersham	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
St. Neots	–	–	–	–	–	–	31	20	–	–	–	–	–	–	–	–	–	51
Kimbolton	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Salisbury	3	170	3	39	–	25	–	–	44	–	–	–	–	–	–	–	20	298
Amesbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cranbourne	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Dinton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Downton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Fordingbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Hindon	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Tisbury	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Wilton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Saltburn-by-the-Sea	–	–	–	–	–	–	§34	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	34
Brotton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Lofthouse in Cleveland.	–	–	–	–	–	–	16	1 *d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Staithes	–	–	–	–	–	–	16	1 *d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Sandbach	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34
Sandwich	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Ash	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Eastray	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Wingham	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Sandy	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Gamlingay	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Potton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
St. Helen's	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Ditto	14 *s.*	1 *s.*	21 *s.*
	4 Messengers	at 5 *s.* a week each.		
Salisbury	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Ditto	16 *s.*	1 *s.*	20 *s.*
	3 Messengers	at 5 *s.* a week each.		

Sawbridgeworth	-	-	-	-	-	-	-		*31	-	-	-	-	-	-	-	-	-	-	-	31					
Saxmundham	-	-	-	-	-	-	-		52	20	-	-	-	-	-	-	-	-	-	-	72					
Aldborough	-	-	-	-	-	-	-		16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16					
Leiston	-	-	-	-	-	-	-		16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16					
Yoxford	-	-	-	-	-	-	-		8	2*d.* and 3*d.*	-	-	-	-	-	-	-	-	-	-	8					
Scarborough	-	-	12	665	†8	320	-	38		-	-	-	-	-	-	-	-	-	-	46	1,069	Scarborough	-	1	Superintendent -	100 *l.*	5 *l.*	130 *l.*
Grand Hotel	-	-	-	-	-	-	-	-		-	2 *d.*	-	-	-	-	-	-	-	-	-	-			1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Scole	-	-	-	-	-	-	-	-		‡23	2 *d.*	-	-	-	-	-	-	-	-	-	23			1	Ditto - -	36 *s.*	2 *s.*	44 *s.*
Botesdale	-	-	-	-	-	-	-	-		8	2 *d.*	-	-	-	-	-	-	-	-	-	8			5	Clerks - -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
Selby	-	-	-	-	-	-	-	-		65	3	-	-	-	-	-	-	-	-	-	68			1	Ditto, fixed wages 12 *s.* a week.			
Bubwith	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16			1	Ditto, fixed wages 10 *s.* a week.			
Cawood	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16							
Rawcliffe	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16			2	Allowances of 14 *s.* a week each for four months in the year.			
Snaith	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16							
Settle	-	-	-	-	-	-	-	-	1 *d.* a Message, with minimum of	20	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	20			1	Messenger, at 8 *s.* a week.			
Sevenoaks	-	-	-	-	-	-	-	-		59	13	-	-	-	-	-	-	-	-	-	72			7	Ditto, paid at the rate of $\frac{3}{4}$ *d.* a message.			
Seal	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16							
Wrotham	-	-	-	-	-	-	-	-		8	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	8							
Shaftesbury	-	-	-			-	-	-		23	2 *d.*	-	-	-	-	-	-	-	-	-	23	Sheerness	-	*1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
																								*1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Sheerness:																									(*b*) Delivery allowance 1 *d.* a message, with a minimum of 5 *s.* a week.			
Admiralty Office	-	2	206	-	-	-	-		59	25(*b*)	-	-	-	-	-	-	-	-	-	-	290							
Queenborough	-	-	-	-	-	-	-		8	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	-	8				* (For Admiralty Work entirely.)			
Sheffield	-	-	51	3,096	46	921	-	50		-	-	-	42	-	9	-	-	-	-	134	4,252	Sheffield	-	1	Superintendent -	180 *l.*	10 *l.*	230 *l.*
Attercliffe	-	-	-	-	-	-	-	-		20	2 *d.*	-	-	-	-	-	-	-	-	-	20			2	Assistant ditto -	100 *l.*	5 *l.*	140 *l.*
Bamford	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16			8	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Broomhall-street	-	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13							
Broomhill	-	-	-	-	-	-	-	-		20	$1\frac{1}{2}$ *d.*	-	-	-	-	-	-	-	-	-	20			40	Ditto - -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
Castleton	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16							
Chapel Town	-	-	-	-	-	-	-	-		(*c*)24	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	24			1	Inspector of Messengers.	18 *s.*	1 *s.*	25 *s.*
Deepcar	-	-	-	-	-	-	-	-		23	-	-	-	-	-	-	-	-	-	-	23							
Division-street	-	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13							
Dronfield	-	-	-	-	-	-	-	-		20	1 *d.*	-	-	-	-	-	-	-	-	-	20							
Eyam	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16			1	Assistant ditto -	18 *s.*	1 *s.*	23 *s.*
Gibraltar-street	-	-	-	-	-	-	-	-		20	$1\frac{1}{2}$ *d.*	-	-	-	-	-	-	-	-	-	20							
Glossop-road	-	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13			4	Messengers, at 10 *s.* a week each.			
Handsworth	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16			4	Ditto, at 9 *s.* a week each.			
Hathersage	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16			8	Ditto, at 8 *s.* week each.			
Hope	-	-	-	-	-	-	-	-		16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16			8	Ditto, at 7 *s.* a week each.			
Kiveton Park	-	-	-	-	-	-	-	-		16	1 *d.*	-	-	-	-	-	-	-	-	-	16			20	Ditto, at 6 *s.* a week each.			
Penistone	-	-	-	-	-	-	-	-		16	1 *d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16							
Sheffield Moor	-	-	-	-	-	-	-	-		20	$1\frac{1}{2}$ *d.*	-	-	-	-	-	-	-	-	-	20				Medical Officer at 8 *s.* 6 *d.* a head; estimated at 42 *l.* a year.			
Tideswell	-	-	-	-	-	-	-	-		16	1*d.*	-	-	-	-	-	-	-	-	-	16							
Wicker	-	-	-	-	-	-	-	-		13	-	-	-	-	-	-	-	-	-	-	13				(*c*) Including 3 *l.* for working private wire.			
Wortley	-	-	-	-	-	-	-	-		18	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	18							

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

‡ Including allowance for working private wires.

† Including 7 Docket Messengers. Any additional number to be employed during season.

§ No Commission allowed.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Shepton Mallet	–	–	1	13	–	–	31	5	–	–	–	–	–	–	–	–	–	49
Sherborne	1	46	1	13	–	13	–	5	31	–	–	–	–	–	–	–	8	116
Millborne Port	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Shifnal	–	–	–	–	–	–	†3	13	–	–	–	–	–	–	–	–	–	16
Shipley	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Saltaire	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Shipston-on-Stour	–	–	–	–	–	–	23	1 *d.*	–	–	–	–	–	–	–	–	–	23
Shoreham	–	–	–	–	–	–	44	13	–	–	–	–	–	–	–	–	–	57
Southwick	–	–	–	–	–	–	26	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	26
Shrewsbury	16	936	7	100	–	40	–	–	–	10	–	24	–	–	–	–	25	1,135
Aberdovey	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Berriew	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Bishops Castle	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Borth	–	–	–	–	–	–	†16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Builth	–	–	–	–	–	–	†16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Church Stoke	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Church Stretton	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Clun	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Craven Arms	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Ellesmere	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Knighton	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Leintwardins	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Llanbrynmair	–	–	–	–	–	–	18	9	–	–	–	–	–	–	–	–	–	27
Llanidloes	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Lladrindod	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Llanwrtyd	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Machynlleth	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Minsterley	–	–	–	–	–	–	16	4	–	–	–	–	–	–	–	–	–	20
Montgomery	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Pontesbury	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Prees	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Talgarth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Towyn	–	–	–	–	–	–	21	7	–	–	–	–	–	–	–	–	–	28
Wem	–	–	–	–	–	–	23	13	–	–	–	–	–	–	–	–	–	36

(a) 1 *d.* a Message, with minimum of

Scales of Pay.

Town.	Force.	Annual Increment.	Maximum.	Minimum.
Sherborne	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Messenger, 5 *s.* a week.			
Shrewsbury	2 Clerks	100 *l.*	5 *l.*	130 *l.*
	1 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3 Ditto	22 *s.*	1 *s.*	27 *s.*
	7 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Ditto, 10 *s.* a week.			
	2 Ditto, 7 *s.* a week each.			
	7 Messengers at 1 *d.* per message.			
	Medical Officer at 8 *s.* 6 *d.* a head, estimated at 10 *l.* ar.			

Town Weir	-	-	-	-	-	-	-	-	51	7	-	-	-	-	-	-	-	-	-	58
Sidmouth	-	-	-	-	-	-	-	-	23	13	-	-	-	-	-	-	-	-	-	36
Sittingbourne	-	-	-	-	-	-	-	-	44	13	-	-	-	-	-	-	-	-	-	57
Green-street	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	8
Milton	-	-	-	-	-	-	-	-	21	2 *d.*	-	-	-	-	-	-	-	-	-	21
Rainham	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	8
Skipton	-	-	-	-	-	-	-	-	36	†22	10	-	-	-	-	-	-	-	-	68
Gargrave	-	-	-	-	-	-	-	-	16		-	-	-	-	-	-	-	-	-	19
Gisburn	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Long Preston	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Sleaford	-	-	-	-	-	-	-	-	‡42	†16	-	-	-	-	-	-	-	-	5	63
Billinghay	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Heckington	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Rushington	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	-	-	-	-	-	-	16
Slough	-	-	-	-	3	39	-	-	47	-	-	-	-	-	-	-	-	-	-	86
Chalfont St. Giles	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Colnbrook	-	-	-	-	-	-	-	-	16	2 *d*	-	-	-	-	-	-	-	-	-	16
Gerrard's Cross	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Soham	-	-	-	-	-	-	-	-	22	2 *d.*	-	-	-	-	-	-	-	-	-	22
Fordham	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-	8
Mildenhall	-	-	-	-	-	-	-	-	20	2 *d.*	-	-	-	-	-	-	-	-	-	20
Southall	-	-	-	-	-	-	-	-	26	16	-	-	-	-	-	-	-	-	-	42
Southampton	-	-	51	3,896	20	349	-	50	-	-	-	33	-	80	-	-	-	-	38	4,646
Above Bar	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16
Beaulieu	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Bevois Hill	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Bishopstoke	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Bishops Waltham	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Bitterne	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Botley	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	11
Droxford	-	-	-	-	-	-	-	-	‡11	2 *d.*	-	-	-	-	-	-	-	-	-	16
Fawley	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Freemantle	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Hythe	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Marchwood	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Netley Abbey	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	33
Northam	-	-	-	-	-	-	-	-	20	13	-	-	-	-	-	-	-	-	-	16
Prospect Place	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16
Shirley Common	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Totton	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Woolstone	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	16
Southend	-	-	-	-	2	26	-	-	§82	-	-	-	-	-	-	-	-	-	10	118
Great Wakering	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16
Shoeburyness	-	-	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	39
South Molton	-	-	-	-	-	-	-	-	20	13	-	-	-	-	-	-	-	-	-	33
Southport	-	-	8	372	9	151	-	29	-	18	-	-	-	40	-	-	-	-	2	630
Birkdale	-	-	-	-	1	17	-	-	20	-	-	-	-	-	-	-	-	-	-	37
South Shields	-	-	3	191	5	84	-	33	-	-	-	-	-	6	-	-	-	-	‖45	359
Tyne Docks	-	-	1	37	2	32	-	-	-	-	-	-	-	-	-	-	-	-	-	69

1 *d.* a Message, with Minimum of

Southampton	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
	3	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	1	Clerk (Special duties.)	100 *l.*	5 *l.*	130 *l.*
	7	Clerks	36 *s.*	2 *s.*	44 *s.*
	9	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	10	Ditto	22 *s.*	1 *s.*	27 *s.*
	20	Ditto	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 10 *s.* a week each.			
	4	Ditto, at 8 *s.* a week each.			
	4	Ditto, at 7 *s.* a week each.			
	4	Ditto, at 6 *s.* a week each.			
	6	Ditto, at 5 *s.* a week each.			
		Medical Officer at 8 *s.* 6 *d.* a head, estimated at 32 *l.* a year.			
Southport	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	22 *s.*	1 *s.* 6 *d.*	27 *s.*
	¶5	Ditto	16 *s.*	1 *s.*	20 *s.*
		¶ Including 1 Relief Clerk.			
	3	Ditto, at 14 *s.* a week each.			
	8	Messengers, at 1 *d.* per message, with a minimum of 5 *s.* each.			
	1	Ditto, at 5 *s.* a week for the six summer months.			
South Shields	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
		Allowance to provide Counter Clerk, at 16 *s.* a week.			
	5	Messengers, at ¾ *d.* a message each, with a weekly minimum of 5 *s.* a week.			
Tyne Docks, B. O.	1	Clerk	14 *s.*	1 *s*	21 *s.*
	2	Messengers, at ¾ *d.* per message, minimum 5 *s.* a week.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Delivery Allowance of 1 *d.* a message, with a minimum of 5 *s.* a week. ‡ Including allowance for working private wire.

§ Fixed allowance. ‖ Including amount to cover expenses at Tyne Docks Branch Office.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stourbridge - -	1	48		26	–	17	–	–	81	–	–	–	–	–	–	–	5	177
Belbroughton - -	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Hagley - - -	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Kinver - - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Lye - - - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Old Swinford - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Wordesley - - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Stourport - - -	–	–	–	–	–	–	†26	1 *d.*	–	–	–	–	–	–	–	–	–	26
Stowmarket - -	–	–	–	–	–	–	52	13	–	–	–	–	–	–	–	–	–	65
Haughley - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stratford-on-Avon -	–	–	1	16	–	–	35	5	–	–	–	–	–	–	–	–	–	56
Stroud - - -	3	143	4	52	–	22	–	–	–	–	–	–	–	–	–	–	18	235
Brimscombe - -	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Cain's Cross - -	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Chalford - - -	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Minchinhampton -	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Nailsworth - - -	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Painswick - - -	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Woodchester - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Sudbury - - -	–	–	–	–	–	–	37	–	–	–	–	–	–	–	–	–	10	47
Clare - - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lavenham - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Long Melford - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Sunderland -	21	1,271	28	586	–	40	–	–	–	24	–	23	–	–	–	–	95	2,039
Hylton - - -	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Monkwearmouth -	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Seaham - - -	–	–	–	–	–	–	1 *d.* a message.	13	–	–	–	–	–	–	–	–	–	13
Southwick - - -	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Stourbridge -	1	Clerk - -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
		Allowance to Postmaster for an Assistant, 12 *s.*			
		Ditto - - ditto - - - ditto - 7 *s.*			
	2	Messengers, at 5 *s.* a week each.			
Stroud ‡ -	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, at 5 *s.* a week each.			
Sunderland -	1	Clerk - -	130 *l.*	8 *l.*	170 *l.*
	2	Ditto - -	36 *s.*	2 *s.*	44 *s.*
	2	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	‡5	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	‡8	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	1	Inspector of Messengers.	14 *s.*	1 *s.*	21 *s.*
	3	Clerks, at 10 *s.* a week each.			
	1	Office Porter, at 10 *s.* 6 *d.* a week.			
	1	Messenger, at 10 *s.* a week.			
	4	Ditto - 9 *s.* a week each.			
	8	Ditto - 8 *s.* ,,			
	13	Ditto - 7 *s.* ,,			
		Medical Officer, at 8 *s.* 6 *d.* a head, estimated at 23 *l.* a year.			
		‡ Half wages of one of these Clerks charged to Postal Account.			

SUTTON, Surrey	–	–	2	26	–	–	1 d. a Message, with minimum of	50	–	–	–	–	–	–	–	–	–	10	86
Carshalton	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Cheam	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
SWAFFHAM	–	–	–	–	–	–		25	13	–	–	–	–	–	–	–	–	–	38
Litcham	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Narborough	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
SWANSEA	–	–	34	1,833	12	226	–	45	–	–	–	21	–	67	–	–	–	–	60	2,252
Clydach	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Greenhill	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Landore	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Morriston	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Mumbles	–	–	–	–	–	–		–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Penclawdd	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Pontardawe	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Ystalyfera	–	–	–	–	–	–		–	16	2 d.	–	–	–	–	–	–	–	–	–	16
Ystradgynlais	–	–	–	–	–	–		–	16	†10	–	–	–	–	–	–	–	–	–	26
SWINDON	–	–	3	143	1	13	–	17	–	5	37	–	–	–	–	–	–	–	15	230
Fairford	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Highworth	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Lechlade	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
New Swindon	–	–	–	–	–	–		–	20	13	–	–	–	–	–	–	–	–	–	33
Purton	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Shrivenham	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
Wootton Bassett	–	–	–	–	–	–		–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Wroughton	–	–	–	–	–	–		–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
TADCASTER	–	–	–	–	–	–		–	16	10	–	–	–	–	–	–	–	–	–	26
Bramham	–	–	–	–	–	–		–	16	3	–	–	–	–	–	–	–	–	–	19
Spofforth	–	–	–	–	–	–		–	16	3	–	–	–	–	–	–	–	–	–	19
Wetherby	–	–	–	–	–	–		–	17	13	–	–	–	–	–	–	–	–	–	30
TAIBACH	–	–	–	–	–	–		–	21	13	–	–	–	–	–	–	–	–	–	34
Aberavon	–	–	–	–	–	–		–	21	5	–	–	–	–	–	–	–	–	–	26
Cwm Avon	–	–	–	–	–	–		–	8	2 d.	–	–	–	–	–	–	–	–	–	8
TAMWORTH	–	–	1	43	–	–		10	–	1 d.	35	–	–	–	–	–	–	–	–	88
Elford	–	–	–	–	–	–		–	16	1 d.	–	–	–	–	–	–	–	–	–	16
Fazeley	–	–	–	–	–	–		–	16	1 d.	–	–	–	–	–	–	–	–	–	16
TARPORLEY	–	–	–	–	–	–		–	*35	–	–	–	–	–	–	–	–	–	–	35
Bunbury	–	–	–	–	–	–		–	8	3	–	–	–	–	–	–	–	–	–	11

Swansea	1	Superintendent	130 l.	8 l.	170 l.
	1	Assistant Superintendent.	100 l.	5 l.	130 l.
	3	Clerks	36 s.	2 s.	44 s.
	19	Ditto	16 s.	1 s. 6 d.	27 s.
	10	Ditto, at 15 s. a week each.			
		Vacancy to be retained for office boy in this class.			
	12	Messengers, rate ¾ d. per message, with a weekly minimum of 5 s.			
		Medical Officer, at 8 s. 6 d. a head, estimated at 19 l. a year.			
Swindon	1	Clerk	22 s.	1 s.	27 s.
	2	Ditto	14 s.	1 s.	21 s.
	1	Messenger, at 5 s. a week.			
Tamworth	1	Clerk	12 s.	1 s.	21 s.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£-	£.	£.
Taunton	7	382	5	65	–	25	–	–	–	–	–	60	–	–	–	–	25	557
Bishop's Lydeard	–	–	–	–	–	–	*16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Dunster	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Ilchester	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Langport	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Milverton	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Minehead	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
North Curry	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Queen Camel	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Somerton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Stogumber	–	–	–	–	–	–	*16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Washford	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Williton	–	–	–	–	–	–	31	2 *d.*	–	–	–	–	–	–	–	–	–	31
Wiveliscombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Tavistock	–	–	1	13	–	–	55	5	–	–	–	–	–	–	–	–	–	73
Calstock	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Gunnislake	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Teignmouth	–	–	2	26	–	–	50	5	–	–	–	–	–	–	–	–	–	81
Tenbury	–	–	–	–	–	–	26	7	–	–	–	–	–	–	–	–	–	33
Tenby	–	–	–	–	–	–	†65	19	–	–	–	–	–	–	–	–	10	94
Saundersfoot	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Tetbury	–	–	–	–	–	–	21	5	–	–	–	–	–	–	–	–	–	26
Tetsworth	–	–	–	–	–	–	20	1 *d.*	–	–	–	–	–	–	–	–	–	20
Stokenchurch	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Watlington	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Tewkesbury	–	–	1	13	–	–	†44	10	–	–	–	–	–	–	–	–	–	67
Kemerton	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Thame	–	–	–	–	–	–	25	13	–	–	–	–	–	–	–	–	–	38
Brill	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Thetford	–	–	–	–	–	–	37	13	–	–	–	–	–	–	–	–	–	50
Harling	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Shipdham	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Watton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8

* 1 *d.* a Message, with minimum of

† 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Taunton	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	6 Ditto	14 *s.*	1 *s.*	21 *s.*
	5 Messengers, at 5 *s.* a week each.			

THIRSK	–	–	–	–	–	–	37	1 *d.*	–	–	–	–	–	–	–	–	–	37							
THRAPSTON	–	–	–	–	–	–	34	10	–	–	–	–	–	–	–	–	–	44							
Brigstock	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16							
Raunds	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8							
TIPTON	–	–	1	18	–	–	59	26	–	–	–	–	–	–	–	–	–	98							
Great Bridge	–	–	–	–	–	–	26	1 *d.*	–	–	–	–	–	–	–	–	–	26							
Tipton Green	–	–	–	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8							
TIVERTON	–	–	1	13	–	–	52	5	–	–	–	–	–	–	–	–	10	80							
Bampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Dulverton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
Sampford Peverill	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16							
TODMORDEN	–	–	2	26	–	–	10	–	60	–	–	–	–	–	–	–	–	96							
Walsden	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
TORQUAY	4	237	6	78	–	25	–	–	–	–	–	–	–	–	–	–	81	38	Torquay	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Babbicombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		3	Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*	
Brixham	–	–	–	–	–	–	52	18	–	–	–	–	–	–	–	–	–	70							
Paignton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		6	Messengers, at 5 *s.* a week each.				
St. Mary Church	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
TORRINGTON	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20							
TOTNES	–	–	1	13	–	–	73	5	–	–	–	–	–	–	–	–	–	91							
TOWCESTER	–	–	–	–	–	–	25	1 *d.*	–	–	–	–	–	–	–	–	–	25							
TREDEGAR	–	–	–	–	–	–	26	21	–	–	–	–	–	–	–	–	–	47							
Beaufort	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16							
Blaina	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24							
Brynmawr	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
Ebbw Vale	–	–	–	–	–	–	16	10	–	–	–	–	–	–	–	–	–	26							
TRING	–	–	–	–	–	–	31	1 *d.*	–	–	–	–	–	–	–	–	–	31							
Princes Risborough	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
Wendover	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16							
TROWBRIDGE	–	–	1	13	–	–	63	5	–	–	–	–	–	–	–	–	–	81							
Holt	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
TRURO	4	251	3	39	–	23	–	–	–	–	–	–	–	–	–	–	20	333	Truro	1	Clerk	22 *s.*	1 *s.*	27 *s.*	
Chacewater	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8			(Present Officer	36 *s.*	2 *s.*	44 *s.*)	
Devoran	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		3	Clerks	14 *s.*	1 *s.*	21 *s.*	
Marazion	–	–	–	–	–	–	16	–	8	–	–	–	–	–	–	–	–	24							
Perranarworthal	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16		3	Messengers, at 5 *s.* a week each.				
Scorrier	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16							
St. Agnes	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							
St. Day	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8							

1 *d.* a Message, with minimum of

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire, Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Tunbridge	2	86	2	26	–	20	–	–	26	–	–	–	–	–	–	–	10	168
East Peckham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Hadlow	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Penshurst	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	–	–	23
Tunbridge Wells	5	313	5	65	–	25	–		–	–	–	–	–	–	–	–	18	421
Calverley	–	–	–	–	–	–	20		–	–	–	–	–	–	–	–	–	20
Frant	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Groombridge	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Mount Ephraim	–	–	–	–	–	–	26	–	–	–	–	–	–	–	–	–	–	26
Pembury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Rotherfield	–	–	–	–	–	–	*10	–	–	–	–	–	–	–	–	–	–	10
Southborough	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Withyham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Twickenham	1	49	2	26	–	10	–	–	15	–	–	–	–	–	–	–	10	110
Hampton	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Teddington	–	–	2	26	–	–	16	–	–	–	–	–	–	–	–	–	–	42
Uckfield	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Dane Hill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Fletching	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Ulceby	–	–	–	–	–	–	†42	–	–	–	–	–	–	–	–	–	–	42
Barrow-on-Humber	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Ulverston	–	–	2	26	–	–	23	–	–	–	–	–	–	–	–	–	–	49
Uppingham	–	–	–	–	–	–	39	13	–	–	–	–	–	–	–	–	–	52
Uxbridge	1	55	4	52	–	10	–	–	26	–	–	–	–	–	–	–	10	153
Harefield	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Hayes	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
West Drayton	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Ventnor	2	94	2	29	–	10	–	–	21	–	–	–	–	–	–	–	8	171

Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1*d.* a Message, with minimum of

Scales of Pay.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Tunbridge	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messenger, at 5 *s.* a week.			
Tunbridge Wells	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	3	Clerks	16 *s.*	1 *s.*	20 *s.*
	1	Clerk	12 *s.*	6 *d.*	15 *s.*
		10 *l.* a year of the salary of 1 Postal Clerk on scale, 100 *l.* by 5 *l.* to 120 *l.* to Telegraphs.			
	5	Messengers, at 5 *s.* week each.			
Twickenham	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Uxbridge	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, at 5 *s.* a week each.			
Ventnor	2	Clerks	16 *s.*	1 *s.*	20 *s.*
	2	Messengers, 1 at 6 *s.*, and 1 at 5 *s.* a week.			

Wakefield -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	7	Clerks - -	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 6 *s.* a week.			
	1	Messenger, at 5 *s.* a week.			
	8	Messengers, at 1 *d.* per message.			
Walsall - -	3	Clerks - -	16 *s.*	1 *s.* 6 *d.*	27
	1	Boy Clerk, at 10 *s.* a week fixed wages.			
	6	Messengers, at 5 *s.* a week each.			
Warrington -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Clerks - -	22 *s.*	1 *s.*	27 *s.*
	5	Clerks - -	14 *s.*	1 *s.*	21 *s.*
	7	Messengers, at 5 *s.* a week each.			

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† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Warwick	2	82	2	26	–	21	–	–	–	–	–	–	–	–	–	–	–	129
Kineton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Watford	–	–	3	39	–		12	–	70	–	–	–	–	–	–	–	10	131
King's Langley	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Rickmansworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Pinner	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Bushey Heath	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Wednesbury	2	75	4	63	–	13	–	–	–	–	–	–	–	–	–	–	8	159
Darlaston	–	–	–	–	–	–	*31	–	–	–	–	–	–	–	–	–	–	31
Weedon	–	–	–	–	–	–	22	1 *d.*	–	–	–	–	–	–	–	–	–	22
Wellingborough	1	38	1	13	–	10	–	9	26	–	–	–	–	–	–	–	–	96
Finedon	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Wollaston	–	–	–	–	–	–	‡8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Wellington Salop	–	–	1	13	–	–	‡10	9	62	–	–	–	–	–	–	–	8	102
Broseley	–	–	–	–	–	–	*16	1 *d.*	–	–	–	–	–	–	–	–		16
Coalbrook Dale	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Dawley	–	–	–	–	–	–	†*18	–	–	–	–	–	–	–	–	–	–	18
Iron Bridge	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Madeley	–	–	–	–	–	–	16	–	–	–	–	–	–	–	–	–	–	16
Much Wenlock	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Oakengates	–	–	–	–	–	–	*21	1 *d.*	–	–	–	–	–	–	–	–	–	21
Wellington, Somerset	–	–	1	13	–	–	26	5	–	–	–	–	–	–	–	–	–	44
Wells, Norfolk	–	–	–	–	–	–	42	13	–	–	–	–	–	–	–	–	–	55
Wells, Somerset	–	–	1	13	–		†‡76	5	–	–	–	–	–	–	–	–	–	94

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Warwick	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week each.			
Wednesbury	1 Clerk	16 *s.*	1 *s.*	21 *s.*
	1 Ditto, Assistant	12 *s.* a week.		
	4 Messengers, 5 *s.* a week each.			
	1 Delivery Allowance, 4 *s.* a week.			
Wellingborough	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Messenger, at 5 *s.* a week.			

WELSHPOOL * - -	–	–	–	–	–	–	1 d. a Message, with minimum of	†47	13	–	–	–	–	–	–	–	–	–	60
WELWYN - - -	–	–	–	–	–	–		20	7	–	–	–	–	–	–	–	–	–	27
WEST BROMWICH -	–	–	4	52	–	–		12	–	47	–	–	–	–	–	–	–	18	129
High Street, R.O. -	–	–	–	–	–	–		5	–	–	–	–	–	–	–	–	–	–	5
Hill Top - - -	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
WESTBURY - - -	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	39
WEST HARTLEPOOL -	12	633	10	205	–	30		–	–	–	–	–	45	–	–	–	–	20	933
Seaton Carew - -	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8
WESTON-SUPER-MARE -	1	55	3	29	–	31		–	5	9	–	–	5	–	–	–	–	5	139
Axbridge - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Banwell - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Cheddar - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Wedmore - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
WEYBRIDGE STATION -	–	–	–	–	–	–		29	13	–	–	–	–	–	–	–	–	–	42
Addlestone - - -	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Walton-on-Thames -	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
Hersham - - -	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
WEYMOUTH - - -	3	144	3	39	–	26		–	–	–	–	–	–	–	–	–	–	10	219
Castletown - - -	–	–	–	–	–	–		16	39 l. & 2 d.	–	–	–	–	–	–	–	–	–	55
Easton - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Fortuneswell, Portland	–	–	–	–	–	–		16	actual cost	–	–	–	–	–	–	–	–	–	16
WHITBY - - -	3	140	6	59	–	23		–	–	–	–	–	–	–	–	–	–	13	235
Robin Hood's Bay -	–	–	–	–	–	–		16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16
WHITCHURCH, SALOP -	–	–	–	–	–	–		48	13	–	–	–	–	–	–	–	–	–	61
Malpas - - -	–	–	–	–	–	–		*16	–	–	–	–	–	–	–	–	–	–	16
WHITEHAVEN - -	4	211	4	87	–	30		–	–	18	–	–	–	–	–	–	–	23	369
WICKHAM MARKET -	–	–	–	–	–	–		26	2 d. and 3 d.	–	–	–	–	–	–	–	–	–	26
Framlingham - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Orford - - -	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Stradbroke - -	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
WIDNES - - -	1	37	3	39	–	28		–	–	45	–	–	–	–	–	–	–	10	159
Ditton - - -	–	–	–	–	–	–		16	4	–	–	–	–	–	–	–	–	–	20

West Hartlepool	1	Superintendent-	100 l.	5 l.	130 l.
	1	Clerk - - -	28 s.	1 s. 6 d.	35 s.
	2	Clerks - -	22 s.	1 s.	27 s.
	4	Ditto - -	14 s.	1 s.	21 s.
	2	Ditto - -	12 s. a week each.		
	2	Ditto - -	7 s. a week each.		
	10	Messengers, at ¾ d. a message each.			
Weston-super-Mare.	1	Clerk - -	14 s.	1 s.	21 s.
	2	Messengers, at 5 s. a week each.			
	1	Additional Messenger at 3 s. a week for four months in the year.			
Weymouth -	1	Clerk - -	22 s.	1 s.	27 s.
	1	Ditto - -	14 s.	1 s.	21 s.
	1	Ditto - -	12 s.	6 d.	15 s.
	3	Messengers, at 5 s. a week each.			
Whitby - -	1	Clerk - -	22 s.	1 s.	27 s.
	2	Ditto - -	14 s.	1 s.	21 s.
	4	Messengers, at 5 s. a week each.			
	*2	Summer Messengers, at 5 s. a week each (1 during four months, and 1 during two months).			
Whitehaven -	1	Clerk - -	22 s.	1 s.	27 s.
	2	Ditto - -	14 s.	1 s.	21 s.
	1	Ditto - -	12 s. a week.		
		Half-wages of Clerk borne on Postal Establishment (Scale 18 s. by 1 s. to 25 s.) to Telegraphs.			
	4	Messengers, at ¾ d. a message each.			
Widnes - -	1	Clerk - -	14 s.	1 s.	21 s.
	3	Messengers, at 5 s. a week each.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Including allowance for working private wire. ‡ Fixed allowance

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	5. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Wigan	5	286	6	90	–	20	–	–	–	–	–	–	–	–	–	–	15	411
Hindley	–	–	–	–	–	–	18	13	–	–	–	–	–	–	–	–	–	31
Ince	–	–	–	–	–	–	16	3	–	–	–	–	–	–	–	–	–	19
Lower Ince	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
Pemberton	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Wigton	–	–	–	–	–	–	20	9	–	–	–	–	–	–	–	–	–	29
Wimborne	–	–	–	–	–	–	46	13	–	–	–	–	–	–	–	–	–	59
Witchampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Canford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Winchester	2	123	4	52	–	15	–	–	–	–	–	–	–	–	–	–	24	214
Broughton	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–				–	8
Stockbridge	–	–	–	–	–	–	17	2 *d.*	–	–	–	–	–	–	–	–	–	17
Winchfield	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Hartford Bridge	–	–	–	–	–	–	31	2 *d.*	–	–	–	–	–	–	–	–	–	31
Odiham	–	–	–	–		–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Windermere	–	–	–	–	–	–	‡77	13	–	–	–	–	–	–	–	–	10	100
Bowness	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Windsor	3	211	8	109	–	34	–	–	–	–	–	10	–	–	–	–	12	376
Eton	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Winkfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Datchet	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Cumberland Lodge	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Winslow	–	–	–	–	–	–	31	–	–	–	–	–	–	–	–	–	–	31
Steeple Claydon	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16
Wirksworth	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

(a) 1 *d.* a Message, with minimum of

Scales of Pay. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Wigan	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4	Clerks	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	6	Messengers, at 1½ *d.* a message.			
Winchester	1	Clerk	22 *s.*	1 *s.*	27 *s.*
		(Present Officer in receipt of 32 *s.* 6 *d.* a week.)			
	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, at 5 *s.* a week each.			
Windsor	1	Clerk	22 *s.*	1 *s.*	27 *s.*
		(Present Officer	36 *s.*	2 *s.*	44 *s.*)
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	7	Messengers, at 5 *s.* a week each.			
	1	Messenger, at 7 *s.* a week.			

Wirksworth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Wisbeach	-	-	3	169	2	26	-	14	-	-	-	-	-	-	-	-	-	-	-	15	224	Wisbeach -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Long Sutton	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16		2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
Sutton Bridge	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16		2	Messengers, at 5 *s.* a week each.			
Upwell	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-	-	8						
Witham	-	-	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	-	39						
Witney	-	-	-	-	-	-	-	-	29	13	-	-	-	-	-	-	-	-	-	-	42						
Woburn	-	-	-	-	-	-	-	-	*25	-	-	-	-	-	-	-	-	-	-	-	25						
Wokingham	-	-	-	-	-	-	-	-	29	13	-	-	-	-	-	-	-	-	-	5	47						
Sandhurst	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Crowthorne	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Woking Station	-	-	-	-	-	-	-	-	*52	-	-	-	-	-	-	-	-	-	-	-	52						
Knapp Hill	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Ripley	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Woking	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Wolverhampton	-	-	14	944	15	307	-	40	-	-	-	13	-	-	-	-	-	-	-	41	1,345	Wolverhampton -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
Albrighton	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16		2	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Tettenhall	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16		*10	Ditto - -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
Willenhall	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16		1	Clerk - -	8 *s.* a week.		
Womborne	-	-	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	-	16		15	Messengers -	Rate 1 *d.* per message.		
Woodbridge	-	-	-	-	-	-	-	-	37	13	-	-	-	-	-	-	-	-	-	-	50			* Three vacancies at present filled by three officers receiving fixed wages of 115 *l.* a year, 29 *s.* 6 *d.* a week, and 22 *s.* 6 *d.* a week respectively. Medical Officer, at 8 *s.* 6 *d.* a head. Estimated at 13 *l.* a year.			
Woodford Green		-	-	-	1	13	-	-	37	-	-	-	-	-	-	-	-	-	-	-	50						
Buckhurst Hill	-	-	-	-	1	16	-	-	16	-	-	-	-	-	-	-	-	-	-	5	37						
Loughton	-	-	-	-	-	-	-	-	16	13	-	-	-	-	-	-	-	-	-	-	29						
Woodford	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Woodstock	-	-	-	-	-	-	-	-	26	1 *d.*	-	-	-	-	-	-	-	-	-	-	26	Worcester -	1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
																							2	Clerks - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
																							3	Ditto - -	22 *s.*	1 *s.*	27 *s.*
																							3	Ditto - -	14 *s.*	1 *s.*	21 *s.*
Worcester	-	-	9	531	7	112	-	36	-	† 2 *d.*	-	8	-	-	-	-	-	-	20	707			1	Messenger, at 10 *s.* a week.			
Bromyard	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16		5	Messengers, at 5 *s.* a week each.			
Hanley Castle	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16		1	Messenger, at 6 *s.* a week.			
Kempsey	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16			Medical Officer at 8 *s.* 6 *d.* a head. Estimated at 7 *l.* a year.			
Upton-on-Severn	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	-	-	-	-	-	-	-	16						
Workington	-	-	2	77	2	28	-	32	-	-	-	-	-	-	-	-	-	-	-	-	137	Workington -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
																							1	Ditto - -	14 *s.* a week.		
																							2	Messengers, at 1 *d.* per message.			

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Allowance to the proprietor of the Crown Hotel.

‡ Of this amount 62 *l.* a year is to be granted on the understanding that the allowance to the Postmaster of 15 *l.* a year for responsibility, and 10 *l.* a year for Telegraph Rent, will cease on the appointment of a New Postmaster.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Worksop	–	–	†2	26	–	–	65	–	–	–	–	–	–	–	–	–	–	91
Blyth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Shireoaks	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Worthing	–	–	3	39	–	–	65	–	–	–	–	–	–	–	–	–	10	114
Wolton-under-Edge	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34
Wickwar	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Kingscote	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Wragby	–	–	–	–	–	–	*26	–	–	–	–	–	–	–	–	–	–	26
Wrexham	–	–	3	50	–	–	†13	–	136	–	–	–	–	–	–	–	22	221
Brymbo	–	–	–	–	–	–	16	1*d.*	–	–	–	–	–	–	–	–	–	16
Cefn-y-bedd	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Gresford	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	12
Wymondham	–	–	–	–	–	–	20	2*d.*	–	–	–	–	–	–	–	–	–	20
Yarm	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Glaisdale	–	–	–	–	–	–	‡18	1*d.*	–	–	–	–	–	–	–	–	–	18
Yarmouth	9	572	9	109	–	52	–	–	–	–	–	37	–	–	–	–	59	829
Gorlestone	–	–	–	–	–	–	8	3*d.*	–	–	–	–	–	–	–	–	–	8
Martham	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Yeovil	1	70	2	26	–	14	–	–	23	–	–	–	–	–	–	–	13	146

Allowance for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Yarmouth	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	1 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2 Clerks	22 *s.*	1 *s.*	27 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Relief Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Royal Engineer, 12 *s.* a week, and 2 *d.* a day Barrack Money.			
	6 Messengers, at 5 *s.* a week each, fixed.			
	1 Messenger, at 7 *s.* do. do.			
	*2 Messengers, at 5 *s.* a week for 6 months in the year.			
Yeovil	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	(Present Officer	22 *s.*	1 *s.*	27 *s.*)
	2 Messengers, at 5 *s.* a week each.			

York - - - -	28	1,922	16	283	–	45	–	–	–	23	–	50	–	–	–	–	70	2,393
Branch Office:																		
Micklegate - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Boroughbridge -	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Filey - - -	–	–	–	–	–	–	31	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	31
Grosmont - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Helmsby - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Helperley - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Holme on Spalding Moor.	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Hovingham - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Hunmanby -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Kirby Moorside -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Pocklington - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Sherburn - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Stamford Bridge -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Allowances for In-door Work and Responsibility at a fixed rate per Message.	–	–	–	–	–	–	3,500	–	–	–	–	–	–	–	–	–	–	3,500
Allowances for Delivery at a fixed rate per Message.	–	–	–	–	–	–	–	7,000	–	–	–	–	–	–	–	–	–	7,000
For Incidental Expenses -	–	–	–	–	5,000	–	–	–	–	–	2,500	–	1,000	110	1,200	30	300	10,140
TOTAL - - -	2,848	180,241	2,258	39,750	5,000	5,988	43,199	12,340	2,879	1,474	2,500	7,072	§ 1,000	110	1,200	30	7,483	310,266

1 *d.* a Message, with minimum of

Messengers - - -	39,750
Incidental Salaries and Wages - - - -	5,000
Allowances to Postmasters -	5,988
Ditto - - ditto - -	43,199
Delivery - - - -	12,340
Assistance - - -	2,879
Medical Officers - -	1,474
TOTAL Salaries - - £.	290,871

York - -	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
	4	Clerks - -	36 *s.*	2 *s.*	44 *s.*
	‡1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	§7	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	8	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	3	Ditto - -	12 *s.* a week each, fixed.		
	1	Telegraph Learner, at 5 *s.* a week.			
	2	Messengers, at 8 *s.* a week each, fixed.			
	11	Docket Messengers, at ¾ *d.*			

Medical Officer, at 8 *s.* 6 *d.* a head. Estimated at 23 *l.* a year.

‡ Five clerks paid on this class at present. To be reduced as vacancies occur.

§ Six only paid on this class. To be filled up as new appointments are made.

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

‡ Including allowance for working private wire.

† Fees for delivery within three miles to be carried to Revenue.

§ Including two small payments for land tax at Birmingham and Preston.

SUB-HEAD (G.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN IRELAND, FOR THE YEAR ENDING 31ST MARCH 1878.

OFFICES.	1. Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.
ABBEYLEIX	–	–	–	–	–	–	26	8	–	–	–	–	–	–	–	–	–	34
Ballinakill	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Durrow	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
ANTRIM	–	–	–	–	–	–	42	9	–	–	–	–	–	–	–	–	–	51
ARKLOW	–	–	–	–	–	–	31	9 / 2 *d.*	13	–	–	–	–	–	–	–	–	53
ARMAGH	4	239	2	35	–	25	–	–	20	–	–	–	–	–	–	–	19	338
Railway Station					–	–	–	–	–	–	–	–	–	–	–	–	–	
Caledon	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Glasslough	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Keady	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Loughgall	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Market Hill	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Rich-Hill	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Tynan	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Glenanne	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
ATHENRY	2	91	–	10	–	10	–	–	–	–	–	–	–	–	–	–	4	115
Craughwell	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
ATHLONE	6	400	2	26	–	15	–	–	–	–	–	–	–	–	–	–	6	447
Great South and Western Railway Station					–	–	–	–	–	–	–	–	–	–	–	–	–	
ATHY	–	–	1	18	–	–	33	–	–	–	–	–	–	–	–	–	–	106
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Ballytore	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Baltinglass	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Armagh	1	Clerk	22 *s.*	1 *s.*	27 *s.* p'wk.
	3	Clerks	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers	–	–	5 *s.* „
		Allowance for portion of delivery			3 *s.* „
		Allowance to Newry and Armagh Railway Company for Clerk at Railway Station			23 *l.* p'an.
		Allowance for cleaning Railway Office			6 *d.* p' wk.
Athenry	2	Clerks	14 *s.*	1 *s.*	21 *s.* „
		Allowance for delivery		–	4 *s.* „
Athlone	1	*Clerk (Instructor)	100 *l.*	5 *l.*	130 *l.* p'ann.
	1	Ditto	22 *s.*	1 *s.*	27 *s.* p'wk.
	4	Clerks (Including one at Railway.)	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers	–	–	5 *s.* „
		* This Clerk is engaged on special duties, and when absent from head quarters receives a subsistence allowance of 10 *s.* a day for the first week at any one place, and 7 *s.* a day afterwards.			
Athy	1	Clerk, Railway	14 *s.*	1 *s.*	21 *s.* p'wk.
	1	Messenger	–	–	5 *s.* „

Bagnalstown - -	–	–	–	–	–	–	1 d. a Message, with minimum of	33	9	–	–	–	–	–	–	–	–	–	93
Railway Station - -	1	51	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	
Leighlin-bridge -	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Ballina - - -	1	43	1	23	–	8		–	–	8	–	–	–	–	–	–	–	5	87
Ballinasloe - -	–	–	–	–	–	–		44	10	–	–	–	–	–	–	–	–	–	54
Ahascragh - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Aughrim - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Castleblakeney - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Eyrecourt - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Mount Bellew Bridge	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Portumna - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Woodlawn - -	–	–	–	–	–	1		–	–	–	–	–	–	–	–	–	–	–	1
Ballisodare - -	–	–	–	–	–	–		26	3 d.	–	–	–	–	–	–	–	–	–	26
Collooney - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Ballybrophy Station -	4	206	–	–	–	–		–	3 d.	–	–	–	20	–	–	–	–	2	228
Borris-in-Ossory - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	3	11
Rathdowney - -	–	–	–	–	–	–		8	7	–	–	–	–	–	–	–	–	–	15
Ballyhaunis - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Ballymena - - -	1	55	1	21	–	9		–	–	20	–	–	–	–	–	–	–	5	165
Railway Station - -	1	55	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	
Gracehill - - -	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Portglenone - -	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Ballymoney - - -	–	–	–	–	–	–		26	12	–	–	–	–	–	–	–	–	–	38
Aghadowey - - -	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Ballycastle - - -	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Ballymote - - -	–	–	–	–	–	–		29	3 d.	–	–	–	–	–	–	–	–	3	32
Aclare - - -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Tubbercurry - -	–	–	–	–	–	–		8	3 d.		–	–	–	–	–	–	–	–	8
Banagher - - -	–	–	–	–	–	–		26	8	–	–	–	–	–	–	–	–	–	34
Cloghan - - -	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Banbridge - - -	–	–	1	14	–	–		37	–	–	–	–	–	–	–	–	–	–	90
Railway Station - -	1	39	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	
Loughbrickland -	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Bandon - - -	1	48	1	20	–	16		–	–	20	–	–	–	–	–	–	–	20	124
Ballyneen - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Clonakilty - - -	–	–	–	–	–	–		16	12	–	–	–	–	–	–	–	–	–	28
Drimoleague - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Dunmanway - -	–	–	–	–	–	–		16	10	–	–	–	–	–	–	–	–	–	26
Kilbrittain - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Leap - - -	–	–	–	–	–	–		16	7	–	–	–	–	–	–	–	–	–	23
Rosscarbery - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Timoleague - - -	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16

Bagnalstown -	1	Clerk (Railway)	14 s.	1 s.	21 s. „
Ballina - -	1	Clerk - -	14 s.	1 s.	21 s. „
	1	Messenger -	–	–	5 s. „
		Allowance to Messenger for assistance in delivery.			4 s. „
Ballybrophy Station.	1	Clerk - -	22 s.	1 s.	27 s. „
	3	Clerks - -	14 s.	1 s.	21 s. „
		Allowance for delivery, 3 d. a message.			
Ballymena -	2	Clerks - - On at Railway.)	14 s.	1 s.	21 s. „
	1	Messenger -	–	–	5 s. „
		Allowance for portion of delivery -			3 s. „
Banbridge -	1	Clerk (Railway)	14 s.	1 s.	21 s. „
	1	Messenger -	–	–	5 s. „
		Allowance for cleaning Railway Office -			6 d. „
Bandon - -	1	Clerk - -	14 s.	1 s.	21 s. „
	1	Messenger -	–	–	5 s. „
		Allowance for portion of delivery -			2 s. 6 d. „
		Allowance for Testing Duty - -			1 s. 6 d. „

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

OFFICES.	1. Total Number and Cost of Clerks. Number.	1. Clerks. Cost for Year ending 31st March 1878.	1. Messengers and Porters. Number.	1. Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bantry	–	–	–	–	–	–	29	9	–	–	–	–	–	–	–	–	–	38
Allihies	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Castletown Bere	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Durrus	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Glengarriff	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Belfast	107	7,143	54	1,091	–	115	–	–	–	66	–	–	–	–	–	–	*293	8,791
Branch Offices:																		
Waring-street					–	–	–	–	–	–	–	62	–	–	–	–	–	
Donegal-square					–	–	–	–	–	–	–	21	–	–	–	–	–	
Ulster and York-road Railway Stations.					–	–	–	–	–	–	–	–	–	–	–	–	–	
Falls-road	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Malone-road	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Mount Pottinger	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Shankhill-road	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Cliftonville	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Ballyclare	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25
Bangor	–	–	–	–	–	–	16	10	–	–	–	–	–	–	–	–	–	26
Clandeboye	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Coagh	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Comber	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Cushendall	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Donaghadee	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Dunmurry	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Glenarm	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Holywood	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25
Kilrea	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Moneymore	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Portrush	1	38	–	12	–	10	–	–	7	–	–	–	–	–	–	–	–	67
Portstewart	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Randalstown	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Toome Bridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
White Abbey	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Whitehouse	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Belturbet	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	35
Ballyconnell	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Bawnboy	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Swanlinbar	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Belfast	1	Superintendent	180 *l.*	10 *l.*	230*l.* } per 170*l.* } ann.
	1	Assistant Superintendent.	130 *l.*	8 *l.*	
	2	Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.* ,,
	10	1st Class Clerks	36 *s.*	2 *s.*	44*s.* p'wk.
	16	2nd Class Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.* ,,
	23	3rd Class Clerks	22 *s.*	1 *s.*	27 *s.* ,,
	51	4th Class Clerks	14 *s.*	1 *s.*	21 *s.* ,,
	3	Learners	–	–	5 *s.* ,,
		Allowance to 2 Clerks for Testing Duty, 4*s.* a wk. each.			
		Allowance to Clerk at Ulster Railway Station, 2 *s.* 6 *d.* a week for overtime.			
	8	Messengers	–	–	8*s.* p'wk.
	1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.* ,,
	2	Messengers	–	–	14 *s.* ,,
	43	Ditto, paid from 9 a.m. to 7 p.m. ¾ *d.* per message inside 1 mile, and 1½ *d.* per message over a mile inside 2 miles; over 2 miles and to the extent of the free delivery, 2 *d.* per message; and from 7 p.m. to 9 a.m. 1 *d.* per message inside 1 mile; 2 *d.* per message over a mile, and under 2 miles; over 2 miles, and to the extent of the free delivery, 3 *d.* per message.			
		Medical Officer, 8 *s.* 6 *d.* per head. Estimated at 66 *l.* per annum.			
		One-sixth of salaries and rents at Donegal-square and Waring-street offices charged to and provided for on Postal Account; also half the wages of Night Watchman and Hall Porter at the Chief Office.			
Portrush (Sub-office).	1	Clerk	14 *s.*	1 *s.*	21 *s.* p'wk.
		Allowance for delivery.	–	–	4*s.* 6*d.* ,,

Boyle	–	–	–	–	–	–	20	10	–	–	–	–	–	–	–	–	5	35								
Bray	–	–	1	17	–	–	52	–	–	–	–	–	–	–	–	–	10	79								
Enniskerry	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Buttevant	–	–	–	–	–	–	20	9	–	–	–	–	–	–	–	–	–	83	Buttevant	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„	
Railway Station	1	51	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3									
Doneraile	–	–	–	–	–	–	8	7	–	–	–	–	–	–	–	–	–	15								
Cahir	–	–	–	–	–	–	26	14	–	–	–	–	–	–	–	–	5	89	Cahir	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„	
Railway Station	1	44	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–									
Cappoquin	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	3	24								
Clogheen	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8								
Lismore	–	–	–	–	–	–	16	10	–	–	–	–	–	–	–	–	–	26								
Callan	–	–	–	–	–	–	26	8	–	–	–	–	–	–	–	–	–	34								
Ballingarry	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Mullinahone	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Carlow	–	–	1	22	–	–	75	–	–	–	–	–	–	–	–	–	8	164	Carlow	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„	
Railway Station	1	59	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–									
Castledermot	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Crettyard	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16			Allowance for testing duty		–	1*s.* 6*d.*	„	
Tullow	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
																				1	Messenger	–	–	5 *s.*	„	
Carrickfergus	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	35			Allowance for assistance in delivery			3*s.* 6*d.*	„	
Carrickmacross	–	–	–	–	–	–	26	8	–	–	–	–	–	–	–	–	–	34								
Carrick-on-Shannon	2	99	1	16	–	13	–	–	26	–	–	–	–	–	–	–	–	154	Carrick-on-Shannon.	2	Clerks	14 *s.*	1 *s.*	21 *s.*	„	
Ballyfarnon	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Dowra	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8		1	Messenger	–	–	5 *s.*	„	
Drumkeerin	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Drumshambo	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8			Allowance for assistance in delivery			1 *s.*	„	
Drumsna	–	–	–	–	–	–	16	2 *d.* & 3 *d.*	–	–	–	–	–	–	–	–	–	16								
Manorhamilton	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Carrick-on-Suir	–	–	–	–	–	–	20	12	–	–	–	–	–	–	–	–	5	81	Carrick-on-Suir	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„	
Railway Station	1	44	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–									
Cashel	–	–	–	–	–	–	10	9	–	–	–	–	–	–	–	–	–	19								
Dundrum	–	–	–	–	–	–	8	5	–	–	–	–	–	–	–	–	–	13								
Castlebar	2	78	1	12	–	10	–	–	–	–	–	–	–	–	–	–	–	100	Castlebar	2	Clerks	14 *s.*	1 *s.*	21 *s.*	„	
Balla	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
																				1	Messenger	–	–	4*s.* 6*d.*	„	
Castleblayney	–	–	–	–	–	–	26	12	–	–	–	–	–	–	–	–	–	38								
Crossmaglen	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8								
Newtown Hamilton	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16								

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* The allowance at Belfast for Office Expenses, &c., is 335 *l.*, of which 42 *l.* 10 *s.* is chargeable to the Engineering Department (Telegraphs, C. 10).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year e ding 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Castledawson	–	–	–	–	–	–	1 d. a Message, with minimum of 20	3 d.	–	–	–	–	–	–	–	–	–	20
Maghera	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Castlerea	–	–	–	–	–	–	35	13	–	–	–	–	–	–	–	–	–	48
Ballaghaderin	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Ballinlough	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Ballymoe	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Elphin	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Frenchpark	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Strokestown	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Cavan	1	55	1	13	–	17	–	–	13	–	–	–	–	–	–	–	10	108
Stradone	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Charleville	1	55	–	12	–	10	–	–	–	–	–	–	–	–	–	–	2	139
Railway Station	1	60	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Drumcollogher	–	–	–	–	–	–	8	5	–	–	–	–	–	–	–	–	–	13
Claremorris	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	35
Ballindine	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Ballinrobe	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Ballyglass	–	–	–	–	–	–	8	3 d.	–	–	–	–	–	–	–	–	–	8
Cong	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Hollymount	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	3	19
Clones	1	55	–	13	–	20	–	–	20	–	–	–	–	–	–	–	–	163
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Brookborough	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Lisnaskea	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Newbliss	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Newtown Butler	–	–	–	–	–	–	16	3 d.	–	–	–	–	–	–	–	–	–	16
Clonmel	3	138	1	21	–	20	–	–	–	–	–	–	–	–	–	–	10	189
Railway Station					–	–	–	–	–	–	–	–	–	–	–	–	–	
Fethard	–	–	–	–	–	–	8	5	–	–	–	–	–	–	–	–	–	13
Coleraine	2	87	1	13	–	18	–	–	20	–	–	–	–	–	–	–	–	138
Railway Station					–	–	–	–	–	–	–	–	–	–	–	–	–	
Bushmills	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Garvagh	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Cavan	1	Clerk	14 s.	1 s.	21 s. per week.
	1	Messenger	–	–	5 s. „
Charleville	2	Clerks (one at Railway).	14 s.	1 s.	21 s. „
		Allowance for testing	–	–	2 s. „
		Allowance for delivery	–	–	4 s. 6 d. „
Clones	2	Clerks (one at Railway).	14 s.	1 s.	21 s. „
		Allowance for delivery	–	–	5 s. „
Clonmel	3	Clerks (including one at Railway)	14 s.	1 s.	21 s. „
	1	Messenger	–	–	5 s. „
		Allowance for portion of delivery	–	–	3 s. „
Coleraine	2	Clerks (one at Railway).	14 s.	1 s.	21 s. „
	1	Messenger	–	–	5 s. „

Cork	-	-	-	-	-	65	-	-	-	50	-	175	-	-	-	-	*186	-	
Branch Offices:																			
Butter Market					-	-	-	-	-	-	-	15	-	-	-	-	-		
Grand Parade					-	-	-	-	-	-	-	16	-	-	-	-	-		
Blackpool Railway Station.	80	4,976	32	665	-	-	-	-	-	-	-	-	-	-	-	-	-	6,148	
Glanmire Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		
Summer Hill Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		
Ballincollig	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-	-		24
Blackrock	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	1		9
Blarney	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-		8
Carrigaline	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-		8
Castlemartyr	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-		8
Coachford	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-	-		16
Glanmire	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-		8
Innishannon	-	-	-	-	-	-	16	2 *d.*	-	-	-	-	-	-	-	-	-		16
Macroom	-	-	-	-	-	-	16	13	-	-	-	-	-	-	-	-	-		29
Passage West	-	-	-	-	-	-	8	8	-	-	-	-	-	-	-	-	-		16
St. Anne's Hill	-	-	-	-	-	-	8	2 *d.*	-	-	-	-	-	-	-	-	-		8
Curragh Camp	-	2	119	-	21	-	10	-	-	-	-	-	-	-	-	-	2		152
Donegal	-	-	-	-	-	-	-	26	9	-	-	-	-	-	-	-	-		35
Ballintra	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Dunkineely	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Killybegs	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Mount Charles	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Downpatrick	-	3	175	1	13	-	17	-	-	10	-	-	-	-	-	-	-		215
Ardglass	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Killough	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Portaferry	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Strangford	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Drogheda	-	4	206	3	39	-	25	-	-	20	3	-	-	-	-	-	6		299
Railway Station	-					-	-	-	-	-	-	-	-	-	-	-	-		
Ardee	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Castlebellingham	-	-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-		24
Collon	-	-	-	-	-	-	-	8	3 *d.*	-	-	-	-	-	-	-	-		8
Duleek	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Dunleer	-	-	-	-	-	-	-	18	3 *d.*	-	-	-	-	-	-	-	-		18
Slane	-	-	-	-	-	-	-	16	3 *d.*	-	-	-	-	-	-	-	-		16
Dromod	-	-	-	-	-	-	-	26	3 *d.*	-	-	-	-	-	-	-	-		26
Mohill	-	-	-	-	-	-	-	10	3 *d.*	-	-	-	-	-	-	-	-		10
Dublin, Chief Office	-	-	-	-	-	-	140	-	-	-	175	-	14	-	-	-	-		
Branch Offices, viz.:																			
Cattle Market	-				-	-	-	-	-	-	-	8	-	-	-	-	-		
College Green	-				-	-	-	-	-	-	-	167	-	-	-	-	-		
Corn Exchange	-				-	-	-	-	-	-	-	-	-	-	-	-	-		
Custom House	-				-	-	-	-	-	-	-	-	-	-	-	-	-		
Four Courts	-				-	-	-	-	-	-	-	-	-	-	-	-	-		
Grand Canal	-				-	-	-	-	-	-	-	1	-	-	-	-	-		
Shelborne Hotel	-	262	18,129	144	2,999	-	-	-	-	-	-	-	-	-	-	-	-	21,633	
Amiens-street Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		
Inchicore Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		
Kingsbridge Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		
North Wall Railway Station.					-	-	-	-	-	-	-	-	-	-	-	-	-		

1 *d.* a Message, with minimum of

Cork	1	Superintendent	180 *l.*	10 *l.*	230*l.* p'ann.
	1	Assistant Superintendent.	130 *l.*	8 *l.*	170*l.* „
	1	Ditto	100 *l.*	5 *l.*	130*l.* „
	2	Ditto	36 *s.*	2 *s.*	44*s.* p'week.
	10	1st class Clerks	28 *s.*	1 *s.* 6 *d.*	35*s.* „
	20	2nd „ „	22 *s.*	1 *s.*	27*s.* „
	42	3rd „ „	14 *s.*	1 *s.*	21*s.* „
	3	Learners	–	–	5*s.* p'week.
		Allowance to two Clerks for Testing duty			4*s.* p'wk. ea.
	1	Messenger	14 *s.*	1 *s.*	21*s.* „
	2	Messengers	–	–	10*s.* „
	3	Ditto	–	–	8*s.* „
	4	Ditto	–	–	7 *s.* 6 *d.*
	9	Messengers	–	–	5 *s.* „
		13 messengers at ½ *d.* per message.			
		Medical Officer, 8 *s.* 6 *d.* a head, estimated at 50 *l.* per annum.			
Curragh Camp	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35*s.* p'week.
	*1	Ditto	14 *s.*	1 *s.*	21*s.* „
		Allowance for cleaning office and providing for delivery.			4*s.* „
		Allowance for second Messenger			4*s.* „
		*One half of above Clerk's wages charged to Postal Account.			
Downpatrick	1	Clerk	22 *s.*	1 *s.*	27*s.* p'week.
	2	Clerks	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
Drogheda	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	3	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
	3	Messengers	–	–	5 *s.* „
		Medical Officer, 8 *s.* 6 *d.* a head, estimated at 3 *l.* per annum.			
Dublin	1	Superintendent	240 *l.*	10 *l.*	280*l.* p'ann.
	1	Assistant Superintendent.	180 *l.*	10 *l.*	230*l.* „
	5	Clerks in charge	130 *l.*	8 *l.*	170*l.* „
	22	1st class Clerks	36 *s.*	2 *s.*	44*s.* p'week.
	42	2nd „ „	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	66	3rd „ „	22 *s.*	1 *s.*	27 *s.* „
	121	4th „ „	14 *s.*	1 *s.*	21 *s.* „
	4	Learners, at 5 *s.* per week.			
		Allowance to the Controller of the Sorting Office.			100*l.* p'ann.
		Allowance each to two Postal Clerks			20*l.* „
	1	Inspector of Messengers.	22 *s.*	1 *s.*	27*s.* p'week.
	5	Assistant ditto	14 *s.*	1 *s.*	21*s.* „
	1	Messenger	–	–	12*s.* „
	4	Collectors	–	–	10*s.* „
	18	Messengers	–	–	8*s.* „
	16	Ditto	–	–	7*s.* „
	21	Ditto	–	–	5*s.* „
		Allowance to Clerks for working newspaper wires, 10 *s.* per week.			
		Allowance to four Clerks for Testing duty, 4*s.* p'week.			
		Allowance to 11 docket Messengers for night duty, 8*s.* per week each (after 12 months' service, 9*s.* a week).			
		Ditto 6 ditto 3 *s.* a week each.			

73 Messengers paid ¾*d.* per message within City boundary; 1½ *d.* beyond City boundary, but not beyond one mile; 3 *d.* per message beyond one mile, but not beyond two miles; 4½ *d.* per message beyond two miles.

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* The allowance at Cork for Office Expenses, &c., is 200 *l.*, of which 14 *l.* 14 *s.* is chargeable to the Engineering Department (Telegraphs, C. 10).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued*.

OFFICES.	1. Total Number and Cost of Clerks. Number.	1. Clerks. Cost for Year ending 31st March 1878.	1. Messengers and Porters. Number.	1. Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Dublin—*continued*.																		
Receivers, viz.:																		
Ball's Bridge	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Camden-street	–	–	–	–	–	–	1 *d.* a message.	–	–	–	–	–	–	–	–	–	–	–
Clontarf	–	–	–	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8
Great Brunswick-street	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Harcourt-road	–	–	–	–	–	–	39	–	–	–	–	–	–	–	–	–	–	39
Lower Baggot-street	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5
Lower Dorset-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Nassau-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Ranelagh	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Rathmines	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Sandymount	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	–	5
Sir John Rogerson's Quay.	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	10	15
Sub-Offices, viz.:																		
Balbriggan	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	79
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Blackrock	–	–	1	18	–	–	16	–	–	–	–	–	–	–	–	–	–	34
Blessington	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Booterstown	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Celbridge	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Chapelizod	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Clonee	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Drumcondra	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Dundrum	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Glasnevin	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Howth	–	–	1	15	–	–	16	–	–	–	–	–	–	–	–	–	–	31
Leixlip	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Lucan	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Malahide	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Maynooth	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Monkstown	1	23	1	18	–	7	–	–	–	–	–	–	–	–	–	–	–	48
Rathcoole	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Rathfarnham	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Rush	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Skerries	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Straffan Station	–	–	–	–	–	–	8	7	–	–	–	–	–	–	–	–	–	15
Swords	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Tallaght	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Dundalk	3	151	4	52	–	35	–	–	20	–	–	–	–	–	–	–	11	269
Blackrock	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Forkhill	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Louth	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Dublin—*contd.*	Allowance to clerk at Amiens-street Railway Station for over-time.			1 *s.* per week.
	Allowance to each of two clerks for loss of apartments.			15 *l.* per ann.
	1 Female servant			12 *s.* per week.
	Compensation allowance to ditto			5 *s.* ,,
	3 Female servants			10 *s.* 6 *d.* ,,
	1 Female servant at College Green Branch Office. (One-third charged to Postal Account.)			15 *s.* ,,
	Allowance for charwomen at chief office			8 *s.* ,,
	Ditto cooking for female clerks			6 *s.* ,,
	Allowances for cleaning branch offices			35 *l.* per year.
	One-fourth of the payment for the services of two police constables at G. P. O., Dublin, at 29 *s.* per week each.			
	Medical Officer, 8 *s.* 6 *d.* a head, estimated at 175 *l.* per annum.			
	Note.—The clerks at the branch offices and railway stations, and also at the Sandymount and Sir John Rogerson's Quay Receivers, are borne upon the Dublin Establishment.			
Balbriggan, Sub-office.	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* per week.
Monkstown, Sub-office.	1 *Clerk	14 *s.*	1 *s.*	21 *s.* ,,
	(*Half of wages charged to Postal Account.)			
	1 Messenger	–	–	5 *s.* ,,
	Allowance for assistance in delivery, 2 *s.* per week.			
Dundalk	1 Clerk	22 *s.*	1 *s.*	27 *s.* per week.
	2 Clerks	14 *s.*	1 *s.*	21 *s.* ,,
	4 Messengers	–	–	5 *s.* ,,

Dungannon	2	85	1	13	–	10	1 d. a Message, with minimum of	–	–	13	–	–	–	–	–	–	–	4	125	Dungannon	2	Clerks (one at Railway).	14 s.	1 s.	21 s.	„
Railway Station					–	–		–	–	–	–	–	–	–	–	–	–	–								
Coalisland	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24		1	Messenger	–	–	5 s.	„
Cookstown	–	–	–	–	–	–		20	10	–	–	–	–	–	–	–	–	–	30							
Donaghamore	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Pomeroy	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Stewartstown	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Dungarvan	1	43	1	13	–	10		–	–	16	–	–	–	–	–	–	–	7	89	Dungarvan	1	Clerk	14 s.	1 s.	21 s.	„
																					1	Messenger	–	–	5 s.	„
Edgeworthstown	–	–	–	–	–	–		20	3 d.	–	–	–	–	–	–	–	–	–	20							
Enfield	–	–	–	–	–	–		26	3 d.	–	–	–	–	–	–	–	–	–	26							
Edenderry	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8							
Ennis	2	116	2	26	–	20		–	–	–	–	–	–	–	–	–	–	9	208	Ennis	1	Clerk	22 s.	1 s.	27 s.	„
Railway Station	1	37	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–								
Corofin	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8		1	Clerk	14 s.	1 s.	21 s.	„
Kildysart	–	–	–	–	–	–		8	5	–	–	–	–	–	–	–	–	–	13							
Lisdoonvarna	–	–	–	–	–	–		8	7	–	–	–	–	–	–	–	–	–	15		1	Ditto (Railway)	12 s.	6 d.	15 s.	„
Miltown Malbay	–	–	–	–	–	–		8	5	–	–	–	–	–	–	–	–	–	13							
																					2	Messengers	–	–	5 s.	„
Enniscorthy	–	–	–	–	–	–		56	18	–	–	–	–	–	–	–	–	–	74							
Enniskillen	4	181	1	26	–	30		–	–	20	–	–	–	–	–	–	–	–	257	Enniskillen	1	Clerk	22 s.	1 s.	27 s.	„
Blacklion	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Derrygonnelly	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16		3	Clerks	14 s.	1 s.	21 s.	„
Florencecourt	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Kiltyclogher	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8		1	Messenger	–	–	5 s.	„
Lisbellaw	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16							
Tempo	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16			Allowance to provide for extra duty in delivery.			5 s.	„
Ennistimon	–	–	–	–	–	–		26	7	–	–	–	–	–	–	–	–	–	33							
Lahinch	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8							
Fermoy	1	59	1	13	–	14		–	–	20	–	–	–	–	–	–	–	19	169	Fermoy	2	Clerks (one at Railway).	14 s.	1 s.	21 s.	„
Railway Station	1	44	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–								
Rathcormack	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8							
																					1	Messenger	–	–	5 s.	„
Ferns	–	–	–	–	–	–		26	2 d.	–	–	–	–	–	–	–	–	–	26							
Camolin	–	–	–	–		–		8	3 d.	–	–	–	–	–	–	–	–	–	8							
Newtown Barry	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8							
Foxford	–	–	–	–		–		20	3 d.	–	–	–	–	–	–	–	–	–	20							

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate isshown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Galway	2	118	3	39	–	22	–	–	–	–	–	–	–	–	–	–	20	199
Clifden	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Letterfrack	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Oughterard	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Roundstone	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Gorey	–	–	–	–	†	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20
Ballycanew	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Carnew	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Greystones	–	–	–	–	–	–	26	3 *d.*	–	–	–	–	–	–	–	–	–	26
Annamoe	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Delgany	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Newtown Mount Kennedy	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Kells	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	35
Athboy	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Bailieborough	–	–	–	–	–	–	8	8	–	–	–	–	–	–	–	–	–	16
Kingscourt	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Moynalty	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Trim	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25
Kilcock	–	–	–	–	–	–	20	3 *d.*	–	–	–	–	–	–	–	–	–	20
Kildare	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	137
Railway Station	2	102	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rathangan	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Kilkenny	3	176	2	26	6	17	–	–	–	–	–	–	–	–	–	–	18	292
Railway Station	1	56	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borris	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Goresbridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Gowran	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8

Scales of Pay.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Galway	1 Clerk	22 *s.*	1 *s.*	27 *s.* per week
	1 Ditto	14 *s.*	1 *s.*	21 *s.* „
	3 Messengers	–	–	5 *s.* „
Kildare	2 Clerks (Railway)	14 *s.*	1 *s.*	21 *s.* „
	Testing Duty at Railway	–	–	2 *s.* „
Kilkenny	1 Clerk	22 *s.*	1 *s.*	27 *s.* „
	3 Ditto (1 at Railway).	14 *s.*	1 *s.*	21 *s.* „
	2 Messengers	–	–	5 *s.* „

1 *d.* a Message, with minimum of

Killarney	3	192	1	17	–	20	1 d. a Message, with minimum of	–	–	–	–	–	–	–	–	–	–	15	244
Railway Station					–	–		–	–	–	–	–	–	–	–	–	–	–	
Caherciveen	–	–	–	–	–	–		8	9	–	–	–	–	–	–	–	–	–	17
Castleisland	–	–	–	–	–	–		8	8	–	–	–	–	–	–	–	–	–	16
Glenbeigh	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Kenmare	–	–	–	–	–	–		8	10	–	–	–	–	–	–	–	–	–	18
Killorglin	–	–	–	–	–	–		8	5	–	–	–	–	–	–	–	–	–	13
Sneem	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Valentia	–	–	–	–	–	–		8	5 d.	–	–	–	–	–	–	–	–	–	13
Killucan	–	–	–	–	–	–		20	7	–	–	–	–	–	–	–	–	–	27
Delvin	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Tyrrelspass	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Kilmallock	–	–	–	–	–	–		26	9	–	–	–	–	–	–	–	–	–	86
Railway Station	1	51	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	
Bruff	–	–	–	–	–	–		8	5 d.	–	–	–	–	–	–	–	4	–	13
Hospital	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Kilfinane	–	–	–	–	–	–		8	1 d.	–	–	–	–	–	–	–	–	–	8
Knocklong	1	38	–	–	–	4		–	2 d.	–	–	–	–	–	–	–	–	–	42
Kilrush	–	–	–	–	–	–		20	13	–	–	–	–	–	–	–	–	–	33
Carrigaholt	–	–	–	–	7	–		8	2 d.	–	–	–	–	–	–	–	–	–	8
Kilkee	–	–	–	–	–	–		22	2 d.	–	–	–	–	–	–	–	–	–	22
Kingstown	2	110	2	26	–	18		–	–	–	2	–	–	–	–	–	–	10	166
Dalkey	–	–	–	–	–	–		8	13	–	–	–	–	–	–	–	–	–	21
Killiney	–	–	–	–	–	–		8	13	–	–	–	–	–	–	–	5	–	21
Stoneview	–	–	1	13	–	–		8	–	–	–	–	–	–	–	–	–	–	21
Kinsale	–	–	1	22	–	–		26	–	9	–	–	–	–	–	–	–	–	57
Larne	–	–	–	–	–	–		26	10	–	–	–	–	–	–	–	–	–	36
Letterkenny	–	–	–	–	–	–		26	9	–	–	–	–	–	–	–	–	–	35
Dunfanaghy	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Milford	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Ramelton	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Rathmullen	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Limavady	–	–	–	–	–	–		26	9	–	–	–	–	–	–	–	–	–	35
Limerick	35	2,057	10	151	–	50		–	–	–	20	–	–	–	–	–	–	†81	2,369
Branch Office: The Markets					–	–		–	–	–	–	–	10	–	–	–	–	–	–
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	47
Ballingrane Junction	1	47	–	–	–	–		–	6 d.	–	–	–	–	–	–	–	–	–	8
Abbeyfeale	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	16
Adare	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16
Askeaton	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	25
Ballingarry	–	–	–	–	–	–		16	9	–	–	–	–	–	–	–	–	–	16
Ballybunion	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	21
Castleconnell	–	–	–	–	–	–		16	5 d.	–	–	–	–	–	–	–	–	–	8
Clarina	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	16
Croom	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	30
Foynes	–	–	–	–	–	–		22	8	–	–	–	–	–	–	–	–	–	24
Glin	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	

Killarney	1	Clerk	28 s.	1 s. 6 d.	35 s. „
	2	Ditto (one at Railway).	14 s.	1 s.	21 s. „
	1	Messenger	–	–	5 s. „
		Allowance for assistance in delivery during summer season.			4 s. „
Killorglin (Sub-office.)	–	Allowance for testing		–	1 s. „
Kilmallock	1	Clerk (Railway)	14 s.	1 s.	21 s. „
Knocklong (Sub-office.)	1	Clerk Allowance for delivery, 2 d. a mesaage.	14 s.	1 s.	21 s. „
Kingstown	2	Clerks	14 s.	1 s.	21 s. „
	2	Messengers	–	–	5 s. „
	1	Ditto (at Stoneview) Medical Officer, 8 s. 6 d. a-head, estimated at 2 l. per annum.		–	5 s. „
Limerick	1	Superintendent	100 l.	5	130 l. per ann.
	*1	Clerk (Instructor)	100 l.	5 l.	130 l. „
	3	Clerks	28 s.	1 s. 6 d.	35 s. per week
	9	Clerks	22 s.	1 s.	27 s. „
	20	Ditto (Including three for Railway Station.)	14 s.	1 s.	21 s. „
	1	Learner	–	–	5 s. „
	1	Messenger and Watchman.	–	–	10 s. „
	1	Collector	–	–	8 s.
	8	Messengers	–	–	5 s. „
Ballingrane Junction.	1	Clerk Medical Officer, 8 s. 6 d. a-head, estimated at 20 l. per annum.	14 s.	1 s.	21 s. „

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* This Clerk is engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 s. a day for the first week at any one place, and 7 s. a day afterwards.

† The allowance at Limerick for Office Expenses, &c. is 90 l., of which 9 l. 3 s. is chargeable to the Engineering Department (Telegraphs, C. 10)

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

OFFICES.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
Limerick—*continued.*																		
Killaloe	–	–	–	–	–	–	1 d. a Message, with minimum of	22	5	–	–	–	–	–	–	–	2	29
Listowel	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	24
Newcastle, West	–	–	–	–	–	–		25	12	–	–	–	–	–	–	–	–	37
Newmarket-on-Fergus	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Newport (Tipperary)	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	16
Pallaskenry	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	16
Rathkeale	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	24
Scariff	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	16
Tarbert	–	–	–	–	–	–		16	5	–	–	–	–	–	–	–	–	21
Tulla	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Lisburn	–	–	2	26	–	–		26	–	–	–	–	–	–	–	–	–	9 } 116
Railway Station	1	55	–	–	–	–		–	–	–	–	–	–	–	–	–	–	
Ballynahinch	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Crossgar	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Dromore	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Hillsborough	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Killyleigh	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24
Saintfield	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Londonderry	23	1,296	8	104	–	50		–	–	–	13	–	–	–	–	–	–	*43 } 1,506
Foyle Road Railway Station.					–	–		–	–	–	–	–	–	–	–	–	–	–	
Waterside Railway Station.					–	–		–	–	–	–	–	–	–	–	–	–	–	
Waterside R.O.	–	–	–	–	–	–		13	–	–	–	–	–	–	–	–	–	–	13
Buncrana	–	–	–	–	–	–		16	10	–	–	–	–	–	–	–	–	–	26
Carndonagh	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Clady	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Dungiven	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Magilligan	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Malin	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16
Moville	1	63	–	–	–	8		–	10	7	–	–	–	–	–	–	–	–	88
Longford	–	–	–	–	–	–		31	12	–	–	–	–	–	–	–	–	–	43
Drumlish	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8
Newtown Forbes	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Lisburn	1	Clerk (Railway)	14 s.	1 s.	21 s. p' wk.
	2	Messengers	–	–	5 s. „
Londonderry	1	Superintendent	130 l.	8 l.	170 l. per annum.
	2	Clerks	28 s.	1 s. 6 d.	35 s. p' wk.
	2	Clerks	22 s.	1 s.	27 s. „
	18	Ditto	14 s.	1 s.	21 s. „
		(Including two for the Railway Stations.)			
	8	Messengers	–	–	5 s. „
		Allowance to Caretaker of Bridge for disconnecting and joining the wires.			1 l. a year.
		Allowance to one Clerk for sleeping in the Office.			2 s. 6 d. p'wk.
		Medical officer	8 s. 6 d. a head, estimated at 13 l. per annum.		
Moville (Sub-Office).	1	Clerk	22 s.	1 s.	27 s. p' wk.
		Allowance for delivery		–	4 s. „

Loughrea	–	–	–	–	–	–	20	9	–	–	–	–	–	–	–	–	–	29							
Woodford	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8							
Lurgan	–	–	1	13	–	–	26	–	–	–	–	–	–	–	–	–	–	94	Lurgan	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–			1	Messenger	–	–	5 *s.* „
Crumlin	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16						
Moira	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16						
Macherafelt	–	–	–	–	–	–	26	9	–	–	–	–	–	–	–	–	–	35						
Draperstown	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16						
Tubbermore	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16						
Mallow	5	310	1	16	–	30	–	–	–	–	–	–	–	–	–	–	26	382	Mallow	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
Railway Station					–	–	–	–	–	–	–	–	–	–	–	–	–			4	Clerks	14 *s.*	1 *s.*	21 *s.* „
Castlestown-Roche	–	–	–	–	–	–	8	5	–	–	–	–	–	–	–	–	–	13						
Kanturk	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25		1	Messenger	–	–	6 *s.* „
Kildorrery	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Kilworth	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Millstreet	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21						
Millstreet Railway Station.	1	32	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	32	Millstreet Railway Station.	1	Clerk	12 *s.*	6 *d.*	15 *s.* „
Mitchelstown	–	–	–	–	–	–	8	9	–	–	–	–	–	–	–	–	–	17						
Newmarket	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21						
Maryborough	2	98	1	12	–	10	–	–	–	–	–	–	–	–	–	–	13	181	Maryborough	3	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
Railway Station	1	48	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–			1	Messenger	–	–	4 *s.* 6 *d.* „
Stradbally	–	–	–	–	–	–	8	5	–	–	–	–	–	–	–	–	–	13						
Midleton	1	55	1	13	–	10	–	–	13	–	–	–	–	–	–	–	9	155	Midleton	2	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–			1	Messenger	–	–	5 *s.* „
Ballinacurra	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Cloyne	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Roche's Point	1	91	2	52	–	–	–	–	–	–	–	–	–	–	–	–	–	143	Roche's Point (Sub-Office).	1	*Clerk	14 *s.*	1 *s.*	21 *s.* „
Whitegate	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8		1	Messenger	–	–	5 *s.* „
																					* Present Clerk paid above the maximum.			
Moate	–	–	–	–	–	–	20	2 *d.*	–	–	–	–	–	–	–	–	–	20			Allowance for cleaning office		–	2 *s.* 6 *d.* „
Clara	–	–	–	–	–	–	26	2 *d.*	–	–	–	–	–	–	–	–	–	26	Moate:	1	Watchman	–	–	12 *s.* 6 *d.* „
Clara Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	55	Clara (Railway Station).	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
Monaghan	1	55	1	21	–	10	–	–	20	–	–	–	–	–	–	–	–	149	Monaghan	2	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
Railway Station	1	43	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–			1	Messenger	–	–	5 *s.* „
Ballybay	–	–	–	–	–	–	18	8	–	–	–	–	–	–	–	–	–	26			Allowance for portion of delivery			3 *s.* „
Cootehill	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24						
Monasterevan	–	–	–	–	–	–	20	8	–	–	–	–	–	–	–	–	–	28						
Mountrath	–	–	–	–	–	–	20	7	–	–	–	–	–	–	–	–	–	27						
Moy	–	–	–	–	–	–	23	3 *d.*	–	–	–	–	–	–	–	–	–	23						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* The Allowance for Office Expenses &c. at Londonderry is 50 *l.*, of which 6 *l.* 10 *s.* is chargeable to the Engineering Department (Telegraphs, C. 10).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Mullingar	3	175	1	21	–	15	–	–	–	–	–	–	–	–	–	–	–	211
Ballymahon	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Ballynacargy	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Kilbeggan	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Naas	–	–	1	18	–	–	42	–	–	–	–	–	–	–	–	–	–	115
Sallins Railway Station	1	55	–	–	–	–	–	3 *d.*	–	–	–	–	–	–	–	–	–	
Navan	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36
Dunshaughlin	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Nenagh	–	–	–	–	–	–	20	12	–	–	–	–	–	–	–	–	–	81
Railway Station	1	48	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	
Newbridge	1	40	1	18	–	8	–	–	8	–	–	–	–	–	–	–	–	129
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Dunlavin	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Kilcullen	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
New Ross	1	52	1	13	–	10	–	–	26	–	–	–	–	–	–	–	–	101
Taghmon	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Newry	5	222	4	52	–	31	–	–	20	5	–	–	–	–	–	–	16	346
Bessbrook	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Castlewellan	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Clough	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Dundrum	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Flurrybridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Kilkeel	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Newcastle	–	–	–	–	–	–	16	9	–	–	–	–	–	–	–	–	–	25
Poyntzpass	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Rathfriland	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Rosstrevor	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Warrenpoint	–	–	–	–	–	–	16	10	–	–	–	–	–	–	–	–	–	26
Newtownards	–	–	–	–	–	–	26	10	–	–	–	–	–	–	–	–	–	36
Ballywalter	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Grey-Abbey	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Kircubbin	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Mullingar	1	Clerk	22 *s.*	1 *s.*	27 *s.* p' wk.
	2	Clerks	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
		Allowance for portion of delivery			3 *s.* „
Naas	1	Clerk (Sallins Railway Station).	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
		Allowance for assistance in delivery			2 *s.* „
Nenagh	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
		Allowance to Postmaster for delivery			4 *s.* 6 *d.* „
Newbridge	2	Clerks (One at Railway)	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
		Allowance for assistance in delivery			2 *s.* „
New Ross	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
Newry	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	4	Clerks	14 *s.*	1 *s.*	21 *s.* „
	4	Messengers	–	–	5 *s.* „
		Medical Officer, 8 *s.* 6 *d.* a head; estimated at 5 *l.* per annum.			

Newtown Stewart	–	–	–	–	–	–	1 d. a Message, with minimum of	26	3 d.	–	–	–	–	–	–	–	–	–	26						
Drumquin	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Omagh	2	110	1	21	–	25		–	–	10	–	–	–	–	–	–	–	8	229	Omagh	3	Clerks (one at Railway)	14 s.	1 s.	21 s. p' wk.
Railway Station	1	55	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–			1	Messenger	–	–	5 s. „
Ballyshannon	–	–	–	–	–	–		16	9	–	–	–	–	–	–	–	–	–	25			Allowance for portion of delivery			3 s. „
Belleek	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						
Beragh	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Bundoran	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						
Dromore	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Fintona	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						
Irvinestown	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						
Kesh	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Pettigo	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Trillick	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Oranmore	–	–	–	–	–	–		20	3 d.	–	–	–	–	–	–	–	–	–	20						
Ardrahan	–	–	–	–	–	–		16	7	–	–	–	–	–	–	–	–	–	23						
Ballyvaughan	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8						
Gort	–	–	–	–	–	–		22	3 d.	–	–	–	–	–	–	–	–	–	22						
Kinvara	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Ovoca	–	–	–	–	–	–		26	3 d.	–	–	–	–	–	–	–	–	–	26						
Pallasgreen	–	–	–	–	–	–		8	3 d.	–	–	–	–	–	–	–	–	–	8						
Cahirconlish	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8						
Cappamore	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	–	8						
Parsonstown	–	–	–	–	–	–		26	13	–	–	–	–	–	–	–	–	–	77	Parsonstown	1	Clerk (Railway)	14 s.	1 s.	21 s. „
Railway Station	1	38	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–							
Kinnitty	–	–	–	–	–	–		8	1 d.	–	–	–	–	–	–	–	–	–	8						
Piltown	–	–	–	–	–	–		20	3 d.	–	–	–	–	–	–	–	–	–	60	Piltown	1	Clerk (Fiddown Railway Station).	14 s.	1 s.	21 s. „
Fiddown Railway Station.	1	40	–	–	–	–		–	3 d.	–	–	–	–	–	–	–	–	–							
																				Portlaw Sub-Office.	1	Clerk	14 s.	1 s.	21 s. „
																						Allowance for delivery			3 s. 6 d. „
Bonmahon	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Kilmacthomas	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	–	16						
Portlaw	1	47	–	–	–	4		–	9	–	–	–	–	–	–	–	–	–	60						
Portadown	5	342	1	18	–	25		–	–	–	–	–	–	–	–	–	–	–	385	Portadown	1	*Clerk (Instructor)	100 l.	5 l.	130 l. per annum.
Railway Station					–	–		–	–	–	–	–	–	–	–	–	–	–			1	Clerk	22 s.	1 s.	27 s. p' wk.
Aughnacloy	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24		3	Clerks (two at Railway).	14 s.	1 s.	21 s. „
Ballygawley	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16		1	Messenger	–	–	5 s. „
Clogher	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24			Allowance for portion of delivery			2 s. „
Emyvale	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Fivemiletown	–	–	–	–	–	–		16	3 d.	–	–	–	–	–	–	–	–	–	16						
Gilford	–	–	–	–	–	–		16	9	–	–	–	–	–	–	–	–	–	25						
Tandragee	–	–	–	–	–	–		16	8	–	–	–	–	–	–	–	–	–	24						

* This Clerk is engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 s. a day for the first week at any one place, and 7 s. a day afterwards.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	1. Total Number and Cost of Clerks. Cost for Year ending 31st March 1878.	1. Total Number and Cost of Messengers and Porters. Number.	1. Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Portarlington	1	42	–	9	–	15	–	–	–	–	–	–	–	–	–	–	10	240
Railway Station	3	164	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	24
Mountmellick	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	
Queenstown	10	644	5	65	–	35	–	–	–	–	–	125	–	–	–	–	65	989
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rathdrum	–	–	–	–	–	–	20	3 *d.*	–	–	–	–	–	–	–	–	–	20
Tinahely	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Roscommon	–	–	–	–	–	–	23*	2 *d.*	–	–	–	–	–	–	–	–	3	26
Roscrea	–	–	–	–	–	–	33	9	–	–	–	–	–	–	–	–	–	81
Railway Station	1	39	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrisokane	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Cloughjordan	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Moneygall	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Shinrone	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Skibbereen	1	51		10	–	15	–	–	13	–	–	–	–	–	–	–	–	89
Ballydehob	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	16
Crookhaven	1	65	2	89	–	–	16	2 *d.*	–	–	–	25	–	–	–	–	20	199
Schull	–	–	–	–	–	–	–	3 *d.*	–	–	–	–	–	–	–	–	–	16
Sligo	3	162	3	39	–	20	16	2 *d.*	–	–	–	–	–	–	–	–	15	236
Strabane	1	39	1	13	–	20	–	–	20	–	–	–	–	–	–	–	10	102
Castlederg	–	–	–	–	–	–	8	8	–	–	–	–	–	–	–	–	–	16
Castlefin	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Raphoe	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Stranorlar	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Swinford	–	–	–	–	–	–	20	9	–	–	–	–	–	–	–	–	–	29
Tallow	–	–	–	–	–	–	20	3 *d.*	–	–	–	–	–	–	–	–	–	20
Templemore	–	–	–	–	–	–	20	10	–	–	–	–	–	–	–	–	–	72
Railway Station	1	42	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrisoleigh	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	2	18

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Portarlington	3	Clerks (Two at Railway.)	14 *s.*	1 *s.*	21 *s.* p' wk.
	1	Clerk (at Railway)	22 *s.*	1 *s.*	27 *s.* „
		Allowance for delivery	–	–	3 *s.* 6 *d.* „
Queenstown	1	Superintendent	100 *l.*	5 *l.*	130 *l.* p'ann.
	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk.
	3	Clerks	22 *s.*	1 *s.*	27 *s.* „
	6	Ditto (One at Railway).	14 *s.*	1 *s.*	21 *s.* „
	5	Messengers	–	–	5 *s.* „
Roscrea	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
Skibbereen	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
		Allowance for delivery	–	–	4 *s.* „
Crookhaven, Sub-office.	1	Clerk (Present Clerk paid above maximum.)	14 *s.*	1 *s.*	21 *s.* „
	2	Watchmen at "Brow Head"	–	–	15 *s.* „
	2	Allowance for watching premises			4 *s.* „
Sligo	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	2	Ditto	14 *s.*	1 *s.*	21 *s.* „
	3	Messengers	–	–	5 *s.* „
Strabane	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
Templemore	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „

Thomastown	–	–	–	–	–	–	26	3 *d.*	–	–	–	–	–	–	–	–	–	26
Graigue	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Inistiogue	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Stoneyford	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Thurles	3	150	1	10	–	10	–	–	–	–	–	–	–	–	–	–	14	184
Railway Station																		
Ballyragget	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Castlecomer	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Freshford	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Johnstown	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Killenaule	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Tipperary	1	47	1	13	–	10	–	–	–	–	–	–	–	–	–	–	8	411
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Limerick Junction Railway Station.	4	258	–	–	–	–	–	–	–	–	–	20	–	–	–	–	–	
Tralee	2	113	2	26	–	18	–	–	–	–	–	–	–	–	–	–	28	233
Railway Station	1	48	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8
Ardfert	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	29
Dingle	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	
Tuam	–	–	–	–	–	–	52	12	–	–	–	–	–	–	–	–	–	64
Dunmore	–	–	–	–	–	–	16	3 *d.*	–	–	–	–	–	–	–	–	–	16
Headford	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Tullamore	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	94
Railway Station	1	55	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Frankford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Philipstown	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Virginia	–	–	–	–	–	–	26	3 *d.*	–	–	–	–	–	–	–	–	–	26
Ballyjamesduff	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Mount Nugent	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Oldcastle	–	–	–	–	–	–	8	8	–	–	–	–	–	–	–	–	–	16
Waterford												73	–	–	–	–	56	1,923
Branch Offices:																		
The Mall	27	1,560	9	138	–	50	–	–	–	17	–	18	–	–	–	–	–	
Railway Station												–	–	–	–	–	–	
Ballybricken												11	–	–	–	–	–	
Arthurstown	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Duncannon	–	–	–	–	–	–	*25	2 *d.*	–	–	–	–	–	–	–	–	–	25
Dunmore, East	–	–	–	–	–	–	16	5	–	–	–	–	–	–	–	–	–	21
Fethard	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Passage, East	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	5	29
Tramore	–	–	–	–	–	–	16	8	–	–	–	–	–	–	–	–	–	24
Westport	–	–	–	–	–	–	31	13	–	–	–	–	–	–	–	–	–	44
Newport Pratt	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8

1 *d.* a Message, with minimum of

Thurles	3	Clerks (two at Railway).	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	4 *s.* „
Tipperary	2	Clerks (one at Railway),	14 *s.*	1 *s.*	21 *s.* „
	1	Ditto, Limerick Junction.	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	3	Clerks ditto	14 *s.*	1 *s.*	21 *s.* „
		Allowance to one Clerk at Limerick Junction for "testing" duty and "overtime."			7 *s.* „
	1	Messenger	–	–	5 *s.* „
Tralee	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	2	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers	–	–	5 *s.* „
Tullamore	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
Waterford	1	Superintendent	100 *l.*	5 *l.*	130 *l.* per annum.
	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk.
	9	Ditto	22 *s.*	1 *s.*	27 *s.* „
	15	Clerks (including 2 for Railway Stations).	14 *s.*	1 *s.*	21 *s.* „
		Allowance to Clerk for sleeping on Premises.			2 *s.* 6 *d.* „
		Allowance to two Clerks for Bridge Tolls			1 *s.* ea. „
	1	Messenger	–	–	10 *s.* „
	1	Collector	–	–	8 *s.* „
	7	Ditto	–	–	5 *s.* „
		Medical Officer, 8 *s.* 6 *d.* a head; estimated at 17 *l.* per annum.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Including 1 *s.* 6 *d.* per week for testing.

† The allowance at Waterford for Office Expenses, &c., is 65 *l.*, of which 8 *l.* 16 *s.* is chargeable to the Engineering Department (Telegraphs, C. 10).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Wexford	2	106	2	26	–	10	–	–	–	–	–	–	–	–	–	–	10	152
Wicklow	–	–	–	–	–	–	*36	10	–	–	–	–	–	–	7	–	–	46
Ashford	–	–	–	–	–	–	8	3 *d.*	–	–	–	–	–	–	–	–	–	8
Youghal	1	61	1	13	–	10	–	–	–	–	–	–	–	–	–	–	9	145
Railway Station	1	48	–	4	–	–	–	3 *d.* during winter.	–	–	–	–	–	–	–	–	–	
Allowances for In-door Work and Responsibility at a fixed rate per Message	–	–	–	–	–	–	170	–	–	–	–	–	–	–	–	–	–	170
Allowances for Delivery at a fixed rate per Message	–	–	–	–	–	–	–	1,300	–	–	–	–	–	–	–	–	–	1,300
For Incidental Payments	–	–	–	–	–	–	–	–	–	–	1,000	–	80	10	20	5	40	1,155
Total	703	44,082	337	6,507	2,000	1,290	7,017	2,603	432	351	1,000	781	80	10	20	5	1,245	67,423

(Allowances to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster: 1 *d.* a Message, with minimum of.)

G. 1.	
Messengers	6,507
Incidental Salaries and Wages.	2,000
Allowance to Postmasters	1,290
Ditto ditto	7,017
Delivery	2,603
Assistance	432
Medical Officers	351
Total Salaries £.	64,282

Scales of Pay.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Wexford	1 Clerk	22 *s.*	1 *s.*	27 *s.* p'wk.
	1 Ditto	14 *s.*	1 *s.*	21 *s.* „
	2 Messengers	–	–	5 *s.* „
Youghal	2 Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
	1 Messenger	–	–	5 *s.* „
	Allowance for "Testing" Duty			2 *s.* 6 *d.* „
	Allowance for delivery at Railway Station, 1st June to 31st October each year, 4 *s.* a week, and 3 *d.* a Message from 1st November to 31st May.			

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Including 1 *s.* 6 *d.* per week for testing.

SUB-HEAD (G.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN SCOTLAND, FOR THE YEAR ENDING 31st MARCH 1878.

OFFICES.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
ABERDEEN	44	2,380	24	593	–	50	–	–	–	30	–	–	–	–	–	–	–	3,053
Old Aberdeen	–	–	–	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6
Aboyne	–	–	–	–	–	–	23	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	23
Alford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Auchmill	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Ballater	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Banchory	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	3	23
Braemar	–	–	–	–	–	–	†23	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	23
Fyvie	–	–	–	–	–	–	*10	–	–	–	–	–	–	–	–	–	–	10
Kintore	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Lonmay	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9
Newburgh	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
New Pitsligo	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Old Meldrum	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Rhynie	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9
Tarland	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Woodside	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Methlic	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
ABERFELDY	–	–	–	–	–	–	‡29	11	–	–	–	–	–	–	–	–	–	40
AIRDRIE	–	–	3	40	–	5	32	–	–	–	–	–	–	–	–	–	–	77
ALEXANDRIA	–	–	–	–	–	–	17§	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	17
ALLOA	2	94	3	40	–	18	–	–	32	–	–	–	–	–	–	–	8	192
Culross	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Kincardine	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
ANNAN	1	40	–	–	–	10	–	1 *d.*	–	–	–	–	–	–	–	–	–	50
ANSTRUTHER	1	56‖	–	–	–	10	–	13	16	–	–	–	–	–	–	–	–	95
Cellardyke	–	–	–	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6
Elie	–	–	–	–	–	–	8	7	–	–	–	–	–	–	–	–	–	15
Pittenweem	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
St. Monance	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Aberdeen	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	2	Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	8	1st Class Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	20	2nd ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	13	Female Clerks	12 *s.*	1 *s.*	21 *s.*
	20	Messengers for out-door duty at 1 *d.* per message.			
	4	Messengers at 7 *s.* a week.			
	1	Medical Officer at 8 *s.* 6 *d.* per person.			
† Braemar	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
‡ Aberfeldy	–	Includes 2 *l.* 12 *s.* 6 *d.* to Postmaster for working private wire to Taymouth Castle.			
§ Alexandria	–	Includes 13 *s.* for Postage.			
Alloa	2	Clerks (Females)	14 *s.*	1 *s.*	21 .
	3	Messengers at 5 *s.* a week.			
Annan	1	Clerk	12 *s.*	6 *d.*	15 *s.*
‖ Anstruther	–	Includes 10 *s.* 6 *d.* a week during fishing season.			
Ditto	1	Clerk	14 *s.*	1 *s.*	21 *s.*

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Arbroath	2	79	3	40	–	14	–	–	–	–	–	–	–	–	–	–	10	143
Chance Inn	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Friockheim	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9
Ardgay	–	–	–	–	–	–	21	11	–	–	–	–	–	–	–	–	–	32
Ardrossan	1	92	3	40	–	19	–	–	32	–	–	–	–	–	–	–	6	189
Brodick	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lamlash	–	–	–	–	–	–	19	2 *d.*	–	–	–	–	–	–	–	–	–	19
Auchterarder	–	–	–	–	–	–	32	13	–	–	–	–	–	–	–	–	–	45
Ayr	2	139	4	44	–	25	–	–	32	3	–	10	–	–	–	–	10	263
Dalmellington	–	–	–	–	–	–	13	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	13
Dunaskin	–	–	–	–	–	–	13	2*d.*	–	–	–	–	–	–	–	–	–	13
Ayton	–	–	–	–	–	–	38	13	–	–	–	–	–	–	–	–	–	51
Chirnside	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Eyemouth	–	–	–	–	–	–	¶21	† 14	–	–	–	–	–	–	–	–	–	35
Banff	1	40	2	20	–	10	–	–	20	–	–	–	–	–	–	–	–	90
Aberchirder	–	–	–	–	–	–	* 8	–	–	–	–	–	–	–	–	–	–	8
Macduff	–	–	–	–	–	–	26	13	–	–	–	–	–	–	–	–	–	39
Portsoy	–	–	–	–	–	–	19	8	–	–	–	–	–	–	–	–	–	27
Bathgate	–	–	–	–	–	–	32	13	–	–	–	–	–	–	–	–	–	45
Armadale	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Broxburn	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Whitburn	–	–	–	–	–	–	‡19	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	19
Beauly	–	–	–	–	–	–	25	4	–	–	–	–	–	–	–	–	–	29
Beith	–	–	–	–	–	–	25	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	25
Biggar	–	–	–	–	–	–	25	2 *d.*	–	–	–	–	–	–	–	–	–	25
Blair Atholl	–	–	–	–	–	–	29	11	–	–	–	–	–	–	–	–	–	40
Calvine	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Blairgowrie	–	–	1	13	–	–	30	–	–	–	–	–	–	–	–	–	–	43
Brechin	–	–	–	–	–	–	45	13	–	–	–	–	–	–	–	–	3	61
Edzell	–	–	–	–	–	–	15	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	15

(a) 1*d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Arbroath	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	3	Messengers at ⅝ *d.* a message.			
Ardrossan	1	Clerk (To be replaced on vacancy by a Clerk at 14 *s.* by 1 *s.* to 21 *s.*)	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Messengers at 5 *s.* a week each.			
Ayr	*1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Clerk *(To be replaced on a vacancy by a Clerk at 22 *s.* by 1 *s.* to 27 *s.*)	14 *s.*	1 *s.*	21 *s.*
	3	Messengers at 5 *s.* a week.			
	1	Ditto - - - ditto - for four months of the year. Medical Officer at 8 *s.* 6 *d.* per person.			
¶Eyemouth	–	Includes 3 *s.* a week additional during fishing season, and 2 *l.* a year for messages with multiple addresses.			
	† –	Ditto, 4 *s.* - ditto - - ditto.			
Banff	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger at 5 *s.* a week.			
	1	Ditto - 2 *s.* 6 *d.* „			
‡Whitburn	–	Includes 2 *l.* 12 *s.* 6 *d.* to Sub-Postmaster for working Benhar private wire.			
Blairgowrie	1	Messenger at 5 *s.* a week.			

Bridge of Allan	1	45	3	33	–	10	1 *d.* a Message, with minimum of	–	–	15	–	–	–	–	–	–	–	–	5	108	Bridge of Allan	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Bridge of Earn	–	–	–	–	–	–		*25	–	–	–	–	–	–	–	–	–	–	–	25		1	Messenger at 5 *s.* a week.			
Broadford	–	–	–	–	–	–		20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	20		2	Ditto at 5 *s.* a week for eight months of the year.			
Isle Ornsay	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Burntisland	–	–	–	–	–	–		§42	13	–	–	–	–	–	–	–	–	–	–	55	§ Burntisland	–	Includes 4 *l.* for attendance on Testing.			
Aberdour	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Campbeltown	–	–	–	–	–	–		(†)	21	–	–	–	–	–	–	–	–	–	–	21	† Campbeltown	–	Allowance of 1 *d.* a message for in-door work.			
Carradale	–	–	–	–	–	–		16	2 *d.*	–	–	–	–	–	–	–	–	–	–	16						
Southend	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Carluke	–	–	–	–	–	–		11	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	11						
Castle Douglas	–	–	–	–	–	–		34	16	–	–	–	–	–	–	–	–	–	–	50						
New Galloway	–	–	–	–	–	–		‡21	3	–	–	–	–	–	–	–	–	–	5	29	‡ New Galloway	–	Includes payments for attendance on Testing.			
Gatehouse	–	–	–	–	–	–		16	10	–	–	–	–	–	–	–	–	–	–	26						
Coatbridge	–	–	–	3	30	–		34	–	–	–	–	–	–	–	–	–	–	–	64	Coatbridge	3	Messengers at 1 *d.* a msesage.			
Cockburnspath	–	–	–	–	–	–		23	1 *d.*	–	–	–	–	–	–	–	–	–	–	23						
Coldstream	–	–	–	–	–	–		28	13	–	–	–	–	–	–	–	–	–	–	41						
Craigellachie	–	–	–	–	–	–		*19	–	–	–	–	–	–	–	–	–	–	–	19						
Aberlour	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Ballindalloch	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Dufftown	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Grantown	–	–	–	–	–	–		8	7	–	–	–	–	–	–	–	–	–	–	15						
Tomintoul	–	–	–	–	–	–		8	1	–	–	–	–	–	–	–	–	–	–	9						
Crieff	–	–	–	–	–	–		54	26	–	–	–	–	–	–	–	–	–	–	80						
Braco	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Comrie	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Killin	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Lochearnhead	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	16						
Muthill	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
St. Fillans	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8						
Cumnock	–	–	–	–	–	–		25	2 *d.*	–	–	–	–	–	–	–	–	–	–	25						
Lugar	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Cupar Angus	–	–	–	–	–	–		32	11	–	–	–	–	–	–	–	–	–	–	43						
Cupar Fife	–	2	68	2	26	–		–	–	–	–	–	–	–	–	–	–	–	–	106	Cupar Fife	1	Assistant Clerk at 16 *s.* a week.			
Ceres	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–	8		1	Ditto - - - 10 *s.* a week.			
Leuchars	–	–	–	–	–	–		8	1	–	–	–	–	–	–	–	–	–	–	9		2	Messengers at 5 *s.* a week.			
Dalbeattie	–	–	–	–	–	–		25	2 *d.*	–	–	–	–	–	–	–	–	–	–	25						
Dalkeith	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	–	50						
Blackshiels	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Ford	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Gorebridge	–	–	–	–	–	–		8	2 *d.*	–	–	–	–	–	–	–	–	–	–	8						
Dalry	–	–	–	–	–	–		37	13	–	–	–	–	–	–	–	–	–	–	50						
Denny	–	–	–	–	–	–		27	11	–	–	–	–	–	–	–	–	–	–	38						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued*.

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. uel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Dingwall	2	105	–	–	–	16	–	11	10	–	–	–	–	–	–	–	8	150
Garve	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lochbroom	–	–	–	–	–	–	13	2 *d.*	–	–	–	–	–	–	–	–	–	13
Lochcarron	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Poolewe	–	–	–	–	–	–	21	2 *d.*	–	–	–	–	–	–	–	–	–	21
Strathpeffer	–	–	–	–	–	–	13	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	13
Ullapool	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Strome Ferry	–	–	–	–	–	–	47	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	47
Gairloch	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Drem	–	–	–	–	–	–	*23	–	–	–	–	–	–	–	–	–	–	23
Dumbarton	–	–	–	–	–	–	†10	1 *d.*	–	–	–	–	–	–	–	–	–	10
Dumfries	4	240	4	53	–	27	–	–	27	4	–	–	–	–	–	–	33	384
Auldgirth	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Dunbar	–	–	–	–	–	–	32	13	–	–	–	–	–	–	–	–	8	53
Dunblane	–	–	–	–	–	–	32	13	–	–	–	–	–	–	–	–	2	47
Dundee	28	1,684	29	597	–	50	–	–	–	25	–	–	–	–	–	–	–	2,369
Dock-street	–	–	–	–	–	–	–	–	–	–	–	13	–	–	–	–	–	
Broughty Ferry	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Carnoustie	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lochee	–	–	–	–	–	–	8	8	–	–	–	–	–	–	–	–	–	16
Newport	–	–	–	–	–	–	8	1 *d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Tayport	–	–	–	–	–	–	‡10	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	10
Dunfermline	3	84	2	27	–	15	–	–	–	–	–	–	–	–	–	–	15	141
Charlestown	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Crossgates	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9
Inverkeithing	–	–	–	–	–	–	16	1 *d.*	–	–	–	–	–	–	–	–	–	16
North Queensferry	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Dunkeld	–	–	–	–	–	–	28	11	–	–	–	–	–	–	–	–	–	39
Ballinluig	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Dunoon	–	–	2	19	–	–	34	–	–	–	–	–	–	–	–	–	–	53

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Dingwall	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
† Dumbarton	–	And 1 *d.* per message.			
Dumfries	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	4	Messengers at 5 *s.* a week.			
		Medical Officer at 8 *s.* 6 *d.* per person.			
Dundee	1	Clerk	130 *l.*	8 *l.*	170 *l.*
	3	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	7	Ditto	22 *s.*	1 *s.*	27 *s.*
	16	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Instructor	100 *l.*	5 *l.*	130 *l.*
		(When absent from head-quarters allowed 10 *s.* a-day for first week in any one place, and 7 *s.* a-day afterwards for subsistence.)			
	2	Messengers at 7 *s.* a-week.			
	27	Ditto at ⅔ *d.* per message.			
		Medical Officer at 8 *s.* 6 *d.* per person.			
‡ Tayport	–	Includes 2 *l.* for attendance on Testing.			
Dunfermline	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Assistant ditto - at 10 *s.* a week.			
	1	Ditto - - - at 6 *s.* a week.			
	2	Messengers at 5 *s.* a week.			
Dunoon	2	Messengers 5 *s.* a week; one of these employed five months only.			

Dunse	–	–	–	–	–	–	25	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	25	
Greenlaw	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8	
Ecclefechan	–	–	–	–	–	–	27	7	–	–	–	–	–	–	–	–	–	34	
Edinburgh	180	12,299	127	2,339		–	–	–	–	140	–	–	–	–	–	–	–		
Charlotte-place	–	–	–	–	–	20	–	–	–	–	–	20	–	–	–	–	–		
Leith	–	–	–	–	–	40	–	–	–	–	–	–	–	–	–	–	–	14,878	
Corn Exchange	–	–	–	–	–	–	–	–	–	–	–	20	–	–	–	–	–		
Parliament House	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Stock Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Boroughmuirhead	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Cockburn-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Crown-street, Leith	–	–	–	–	–	–	32	–	–	–	–	–	–	–	–	–	–	32	
Fountainbridge	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Granton Harbour	–	–	–	–	–	–	‖34	13	–	–	–	–	–	–	–	–	–	47	
Hanover-street	–	–	–	–	–	–	42	–	–	–	–	–	–	–	–	–	–	42	
Holyrood	–	–	–	–	–	–	5	–	–	–	–	–	–	–	–	–	–	5	
Lauriston	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Newhaven	–	–	–	–	–	–	32	17	–	–	–	–	–	–	–	–	–	49	
Newington	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Nicolson-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
North Junction-street, Leith.	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20	
Princes-street	–	–	–	–	–	–	42	–	–	–	–	–	–	–	–	–	–	42	
Sandport-street, Leith	–	–	–	–	–	–	42	–	–	–	–	–	–	–	–	–	–	42	
Stockbridge	–	–	–	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20	
West Maitland-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13	
Corstorphine	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Currie	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29	
Davidson's Mains	–	–	–	–	–	–	*8	–	–	–	–	–	–	–	–	–	–	8	
Fauldhouse	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
Liberton	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9	
Murrayfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Noblehouse	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Portobello	–	–	2	27	–	–	32	–	–	–	–	–	–	–	–	–	–	59	
Ratho	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29	
Shotts	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
Slateford	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
South Queensferry	–	–	–	–	–	–	‡26	2 *d.*	–	–	–	–	–	–	–	–	–	26	
Jocks Lodge	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8	
Elgin	2	86	2	27	–	20	–	–	32	–	–	–	–	–	–	–	13	178	
Burghead	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16	
Lossiemouth	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	21	
Rothes	–	–	–	–	–	–	8	2	–	–	–	–	–	–	–	–	–	10	
Ellon	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20	
Falkirk	–	–	–	–	–	–	§50	21	–	–	–	–	–	–	–	–	15	86	
Polmont	–	–	–	–	–	–	16	6	–	–	–	–	–	–	–	–	–	22	
Slamannan	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16	
Fochabers	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8	
Buckie	–	–	–	–	–	–	21	13	–	–	–	–	–	–	–	–	–	34	
Cullen	–	–	–	–	–	–	20	8	–	–	–	–	–	–	–	–	–	28	
Garmouth	–	–	–	–	–	–	16	7	–	–	–	–	–	–	–	–	–	23	
Port Gordon	–	–	–	–	–	–	13	6	–	–	–	–	–	–	–	–	–	19	
Fordoun	–	–	–	–	–	–	*23	-	–	–	–	–	–	–	–	–	–	23	
Auchenblae	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Bervie	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8	
Johnshaven	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8	

Edinburgh	1	Superintendent in Chief.	240 *l.*	10 *l.*	280 *l.*
	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
	8	Clerks	130 *l.*	8 *l.*	170 *l.*
	5	Ditto	100 *l.*	5 *l.*	130 *l.*
	12	Ditto	36 *s.*	2 *s.*	44 *s.*
	29	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	35	Ditto	22 *s.*	1 *s.*	27 *s.*
	50	Ditto	14 *s.*	1 *s.*	21 *s.*
	27	Ditto, Supplementary. Total 813 *l.* a year.			
	12	Probationers	10 *s.*	2 *s.*	12 *s.*
	1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*
	2	Assistant Ditto	14 *s.*	1 *s.*	21 *s.*
	14	Office Messengers at 8 *s.* a-week.			
	2	- - Ditto - - 9 *s.* a-week.			
	8	- - Ditto - - 6 *s.* a-week.			
	75	Messengers at 1 *d.* a message; of these 10 receive 1 *s.* a-week additional for acting as Corporals.			
	25	Ditto at ¾ *d.* - ditto.			
		Medical Officer at 8 *s.* 6 *d.* per person.			
		¼ wages of Postal Clerk at Charlotte-place, 20 *l.*			
		Part of Salary of Acting Postmaster, Leith, 40 *l.*			
		Four Clerks have an allowance of 5 *s.* a-week each for newspaper special wire duty.			
‖ Granton Harbour.	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
‡ South Queensferry.	–	Includes 2 *l.* for attendance on testing.			
Elgin	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messengers at 5 *s.* a week.			
§ Falkirk	–	Includes 5 *l.* 5 *s.* for working two private wires.			

(*a*) Where only one rat e shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thu (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.	£.	£.	£.
Forfar	–	–	–	–	–	–	41	24	–	–	–	–	–	–	–	–	–	65
Forres	–	–	–	–	–	–	40	13	–	–	–	–	–	–	–	–	–	53
Fort George Station	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Ardersier	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Fort George	–	–	–	–	–	–	8	8	–	–	–	–	–	–	–	–	–	16
Fort William	–	–	–	–	–	–	47	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	47
Appin	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Ardgour	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Ballachulish	–	–	–	–	–	–	26	1*d.*	–	–	–	–	–	–	–	–	–	26
Banavie	–	–	–	–	–	–	15	1*d.*	–	–	–	–	–	–	–	–	–	15
Glencoe	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Strontian	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Movern	–	–	–	–	–	–	8	1*d.*	–	–	–	–	–	–	–	–	–	8
Salen	–	–	–	–	–	–	8	1*d.*	–	–	–	–	–	–	–	–	–	8
Fraserburgh	1	47	2	20	–	15	–	–	27	–	–	–	–	–	–	–	–	109
Rosehearty	–	–	–	–	–	–	†10	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	10
Galashiels	1	37	2	27	–	10	–	–	21	–	–	–	–	–	–	–	15	110
Girvan	–	–	–	–	–	–	32	13	–	–	–	–	–	–	–	–	–	45
Ballantrae	–	–	–	–	–	–	*11	–	–	–	–	–	–	–	–	–	–	11
Colmonell	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Glasgow	200	15,166	150	3,469	–	100	–	–	–	170	–	–	–	–	–	–	–	19,338
Charing Cross	2	87	–	–	–	–	–	–	–	–	–	20	–	–	–	–	–	
Hillhead	1	19	–	–	–	–	–	–	–	–	–	9	–	–	–	–	–	
Hope-street	–	16	–	–	–	–	–	–	–	–	–	42	–	–	–	–	–	
Partick	1	29	2	–	–	–	–	–	–	–	–	9	–	–	–	–	–	
Royal Exchange	–	–	–	–	–	–	–	–	–	–	–	120	–	–	–	–	–	
Stock Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Anderston	3	59	2	–	–	–	–	–	–	–	–	23	–	–	–	–	–	
Broomielaw	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Cowcaddens	–	–	–	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6
Duke-street	–	–	–	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6
Eglinton-street	–	–	–	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Kingston	–	–	2	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
St. Rollox	–	–	–	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6
Sandyford	–	–	2	–	–	–	13	–	–	–	–	–	–	–	–	–	–	13
Springbank	–	–	1	–	–	–	6	–	–	–	–	–	–	–	–	–	–	6

(1 *d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Fraserburgh	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Messenger at 5 *s.* a week.			
	1 Ditto - 2 *s.* 6 *d.* ditto.			
† Rosehearty	– Includes 3 *s.* a week during fishing season.			
Galashiels	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	2 Messengers at 5 *s.* a week each.			
Glasgow	1 Superintendent	240 *l.*	10 *l.*	280 *l.*
	3 Assistant ditto	180 *l.*	10 *l.*	230 *l.*
	6 Clerks	130 *l.*	8 *l.*	170 *l.*
	27 Ditto	36 *s.*	2 *s.*	44 *s.*
	(6 of these Clerks retain their former scale.)	100 *l.*	5 *l.*	130 *l.*
	38 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	55 Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	12 Probationers 10 *s.* a week each, to be appointed only as the 8 redundant clerks of old scale are absorbed in the new Establishment.			
	5 Clerks receive an allowance of 5 *s.* a week each for Newspaper Special Wire Duty.			
	Female Establishment:			
	1 Matron	100 *l.*	5 *l.*	130 *l.*
	2 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	6 Ditto	22 *s.*	1 *s.*	27 *s.*
	49 Ditto, 10 *s.* a week each till competent, afterwards,	12 *s.*	1 *s.*	21 *s.*
	Provisional Arrangement:			
	3 Temporary Clerks at 20 *s.* a week each, from 1st March to 31st May.			
	Maximum allowance for over-time 2 *l.* a week, from 1st March to 31st May.			
	9 Temporary Clerks at 20 *s.* a week each, from 1st June to 31st October.			
	Maximum allowance for over-time, 3 *l.* a week, from 1st June to 31st October.			
	2 Inspectors of boys	22 *s.*	1 *s.*	27 *s.*
	1 Assistant ditto	14 *s.*	1 *s.*	21 *s.*
	35 Office Messengers at 8 *s.* a week each.			
	3 Ditto - - - 7 *s.* - ditto.			
	108 Messengers at ¾ *d.* per Message.			
	7 Ditto (Stock Exchange) at ½ *d.* per message.			
	1 Labourer	18 *s.*	1 *s.*	20 *s.*
	2 Female Servants, 12 *s.* a week each.			
	Medical Officer at 8 *s.* 6 *d.* per person.			

Whitevale	–	–	4	–	–	–	20	–	–	–	–	–	–	–	–	–	–	20
Bridgeton	–	–	1	–	–	–	8	–	–	–	–	–	–	–	–	–	–	8
Balfron	–	–	–	–	–	–	*11	–	–	–	–	–	–	–	–	–	–	11
Barrhead	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Bowling	–	–	–	–	–	–	8	11	–	–	–	–	–	–	–	–	–	19
Busby	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Crosshill	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Drymen	–	–	–	–	–	–	*11	–	–	–	–	–	–	–	–	–	–	11
Govan	–	–	–	–	–	–	20	1 *d.*	–	–	–	–	–	–	–	–	–	20
Kilsyth	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Kirkintilloch	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Lennoxtown	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Maryhill	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Milngavie	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Old Kilpatrick	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Pollockshaws	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Rutherglen	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cambuslang	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
GOLSPIE	–	–	–	–	–	–	32	11	–	–	–	–	–	–	–	–	–	43
Brora	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Helmsdale	–	–	–	–	–	–	24	10	–	–	–	–	–	–	–	–	–	24
GRANGEMOUTH	3	128	2	36	–	18	–	–	–	–	–	–	–	–	–	–	16	198
GREENOCK	12	768	15	292	–	50	–	–	–	12	–	–	–	–	–	–	15	1,137
Blackhall-street	–	–	–	–	–	–	* 6	–	–	–	–	–	–	–	–	–	–	6
Rue-End-street	–	–	–	–	–	–	* 6	–	–	–	–	–	–	–	–	–	–	6
Blairmore	–	–	–	–	–	–	14	2 *d.*	–	–	–	–	–	–	–	–	–	14
Bowmore	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Bridgend	–	–	–	–	–	–	27	2 *d.*	–	–	–	–	–	–	–	–	–	27
Clachan	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Cove	–	–	–	–	–	–	13	2 *d.*	–	–	–	–	–	–	–	–	–	13
Gourock	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Innellan	–	–	–	–	–	–	13	9	–	–	–	–	–	–	–	–	–	22
Kilcreggan	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Kirn	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	20
Largs	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	3	19
Millport	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16
Portaskaig	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Port Ellen	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Strone	–	–	–	–	–	–	‡ 11	2 *d.*	–	–	–	–	–	–	–	–	–	11
Tarbert	–	–	–	–	–	–	32	16	–	–	–	–	–	–	–	–	–	48
Tayinloan	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Tigh-na-bruaich	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Toward	–	–	–	–	–	–	8	1 *d.*	–	–	–	–	–	–	–	–	–	8
Wemyss Bay	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
West Kilbride	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Skipness	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
HADDINGTON	–	–	1	13	–	–	37	–	–	–	–	–	–	–	–	–	–	50
HAMILTON	1	47	2	27	–	10	–	–	27	–	–	–	–	–	–	–	–	11
Larkhall	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Stonehouse	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Strathaven	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8

	1	Messenger at 1 *d.* per message at Bridgeton.
	2	Ditto - at ¾ *d.* - - ditto at Anderston.
	2	Ditto - at 1 *d.* - - ditto at Kingston.
	2	Ditto - at 1 *d.* - - ditto at Sandyford.
	2	Ditto - at 1 *d.* - - ditto at Hillhead.
	1	Ditto - at 1 *d.* - - ditto at Springbank.
	4	Ditto - at 1 *d.* - - ditto at Whitevale.
	2	Ditto - at 2 *d.* - - ditto to Partick.
Charing Cross	2	Clerks - - | 14 *s.* | 1 *s.* | 21 *s.*
		20 *l.*, being ⅓ of Rent, charged to Telegraphs.
		3 *l.*, „ ⅛ of Expense of Cleaning Office, charged to Telegraphs.
Hillhead -	–	19 *l.*, „ ⅙ of Cost of Clerical Force - ditto.
		9 *l.*, „ ⅛ of Rent - - - - - - ditto.
Hope-street -	–	16 *l.*, „ Allowance to Postal Clerk as Superintendent.
		42 *l.*, being ⅓ of Rent, charged to Telegraphs.
Partick -	1	Assistant Counterwoman at 10 *s.* a week.
		9 *l.*, being ⅓ of Rent, charged to Telegraphs.
		3 *l.*, „ ⅓ of Expense of Cleaning Office, charged to Telegraphs.
Grangemouth -	2	Clerks - - | 14 *s.* | 1 *s.* | 21 *s.*
	1	Assistant Clerk at 8 *s.* a week.
	2	Messengers at ½ *d.* a message.
Greenock - -	1	Clerk - - | 100 *l.* | 5 *l.* | 130 *l.*
	2	Ditto - - | 28 *s.* | 1 *s.* 6 *d.* | 35 *s.*
	3	Ditto - - | 22 *s.* | 1 *s.* | 27 *s.*
	5	Ditto - - | 14 *s.* | 1 *s.* | 21 *s.*
	1	Assistant Clerk at 10 *s.* a week.
	2	Indoor Messengers at 8 *s.* a week.
	13	Messengers at ¾ *d.* a message, with a minimum of 5 *s.* a week.
		Medical Officer at 8 *s.* 6 *d.* per person.
‡ Strone -	–	11 *l.* includes 2 *l.* 12 *s.* 6 *d.* for working private wire.
Hamilton - -	1	Clerk - - | 14 *s.* | 1 *s.* | 21 *s.*
	2	Messengers at 5 *s.* a week each.

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent and Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Hawick	2	76	2	27	–	12	–	–	–	–	–	–	–	–	–	–	10	125
Denholm	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Newcastleton	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Helensburgh	–	–	3	31	–	–	38	–	–	–	–	–	–	–	–	–	–	69
Roseneath	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Row	–	–	–	–	–	–	8	11	–	–	–	–	–	–	–	–	–	19
Gareloch-head	–	–	–	–	–	–	*19	–	–	–	–	–	–	–	–	–	–	19
Huntly	–	–	–	–	–	–	32	13	10	–	–	–	–	–	–	–	–	55
Insch	–	–	–	–	–	–	*33	–	–	–	–	–	–	–	–	–	–	33
Inverary	–	–	–	–	–	–	55	13	–	–	–	–	–	–	–	–	–	68
Minard	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8
Taynuilt	–	–	–	–	–	–	8	1*d.*	–	–	–	–	–	–	–	–	–	8
Inverness	27	1,424	7	135	–	40	–	–	–	15	–	–	–	–	–	–	47	1,661
Alness	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Cromarty	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Dornoch	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Drumnadrochit	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16
Evanton	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Fort Augustus	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Fortrose	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Invergarry	–	–	–	–	–	–	16	2*d.*	–	–	–	–	–	–	–	–	–	16
Invergordon	–	–	–	–	–	–	20	13	–	–	–	–	–	–	–	–	–	33
Munlochy	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Parkhill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Portmahomack	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Fearn	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Nigg Station	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8
Inverurie	–	–	–	–	–	–	‡33	13	–	–	–	–	–	–	–	–	–	46
Irvine	–	–	2	27	–	–	68	–	–	–	–	–	–	–	–	–	–	95
Kilwinning	–	–	–	–	–	–	21	10	–	–	–	–	–	–	–	–	–	31
Jedburgh	–	–	–	–	–	–	47	11	–	–	–	–	–	–	–	–	–	58
Johnstone	–	–	–	–	–	–	†45	13	–	–	–	–	–	–	–	–	–	58
Keith	–	–	–	–	–	–	*60	–	–	–	–	–	–	–	–	–	–	60
Kelso	1	42	2	27	–	10	–	–	21	–	–	–	–	–	–	–	12	112
Yetholm	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8

(a) 1*d.* a Message, with minimum of

Scales of Pay. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Hawick	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	2 Messengers at 5 *s.* a week each.			
Inverness	1 Superintendent	130 *l.*	8 *l.*	170 *l.*
	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	4 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	13 Ditto	16 *s.*	1 *s.* 6 *d.*	27 *s.*
	1 Ditto (counter)	18 *s.*	1 *s.*	25 *s.*
	1 Messenger, 7 *s.* 6 *d.* a week, or a 1 *d.* per message.			
	6 Ditto, 5 *s.* - - ditto - - ditto.			
	7 Female Clerks 10 *s.*, until competent.			
	afterwards	12 *s.*	1 *s.*	21 *s.*
	Medical officer at 8 *s.* 6 *d.* per person.			
‡Inverurie	– Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
†Johnstone	– Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
Kelso	1 Clerk (Female)	14 *s.*	1 *s*	21 *s.*
	2 Messengers at 5 *s.* a week each.			

Kilmarnock	2	128	3	40	–	17	–	–	7	3	–	–	–	–	–	–	24	219	Kilmarnock	1	Clerk	28 s.	1 s. 6 d.	35 s.
Galston	–	–	–	–	–	–	19	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	19		1	Ditto	14 s.	1 s.	21 s.
Hurlford	–	–	–	–	–	–	19	2 d.	–	–	–	–	–	–	–	–	–	19		3	Messengers, at 5 s. a week each.			
New Cumnock	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8			Medical Officer, at 8 s. 6 d. per person.			
Sanquhar	–	–	–	–	–	–	20	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	20						
Stewarton	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Kingussie	–	–	–	–	–	–	36	11	–	–	–	–	–	–	–	–	–	47						
Aviemore	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9						
Boat of Garten	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8						
Kinross	–	–	–	–	–	–	27	8	–	–	–	–	–	–	–	–	–	35						
Blair Adam	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Milnathort	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Kirkcaldy	2	79	2	35	–	14	–	–	27	–	–	–	–	–	–	–	–	155	Kirkcaldy	2	Clerks	21 s.	1 s.	21 s.
Dysart	–	–	–	–	–	–	13	7	–	–	–	–	–	–	–	–	–	20		2	Messengers, at ¾ d. per message.			
Kinghorn	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Lochgelly	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Pathhead	–	–	–	–	–	–	8	11	–	–	–	–	–	–	–	–	–	19						
West Wemyss	–	–	–	–	–	–	8	1 d.	–	–	–	–	–	–	–	–	–	8						
Kirkcudbright	–	–	–	–	–	–	33	11	–	–	–	–	–	–	–	–	–	44						
Kirkwall	–	–	–	–	–	–	66	1 d. and 2 d.	–	–	–	10	–	–	–	–	–	76						
Longhope	–	–	–	–	–	–	13	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	13						
Stromness	–	–	–	–	–	–	21	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	21						
Stronsay	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Kirriemuir	–	–	–	–	–	–	29	10	–	–	–	–	–	–	–	–	–	39						
Ladybank	–	–	–	–	–	–	36	13	–	–	–	–	–	–	–	–	–	49						
Auchtermuchty	–	–	–	–	–	–	*10	–	–	–	–	–	–	–	–	–	–	16						
Kettle	–	–	–	–	–	–	*6	–	–	–	–	–	–	–	–	–	–	6						
Falkland	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Lairg	–	–	–	–	–	–	20	2 d.	–	–	–	–	–	–	–	–	–	20						
Lanark	–	–	–	–	–	–	40	13	–	–	–	–	–	–	–	–	8	61						
Carnwath	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Douglas	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Leadhills	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8						
Lesmahagow	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8						
Muirkirk	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8						
Langholm	–	–	–	–	–	–	25	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	25						
Canonbie	–	–	–	–	–	–	16	1 d.	–	–	–	–	–	–	–	–	–	16						
Lasswade	–	–	–	–	–	–	25	2 d.	–	–	–	–	–	–	–	–	–	25						
Loanhead	–	–	–	–	–	–	16	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	16						
Laurencekirk	–	–	–	–	–	–	34	7	–	–	–	–	–	–	–	–	–	41						
Fettercairn	–	–	–	–	–	–	8	1	–	–	–	–	–	–	–	–	–	9						
Lerwick:																								
Baltasound	–	–	–	–	–	–		1 d. and 2 d.	–	–	–	–	–	–	–	–	–	–						
Cullivoe	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Dunrossness	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Linkshouse	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Mossbank	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Scalloway	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Uyeasound	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Ulsta	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						
Voe	–	–	–	–	–	–	8	1 d. an 2 d.	–	–	–	–	–	–	–	–	–	8						
							8	1 d. and 2 d.	–	–	–	–	–	–	–	–	–	8						

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.
* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued.*

Offices.	1. Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1878.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Leven	3	94	–	–	–	10	1 d. a Message, with minimum of	11	–	–	–	–	–	–	–	–	–	115
Buckhaven	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	8
Collinsburgh	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Largo	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Windygates	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	8
Linlithgow	–	–	–	–	–	–		25	13	–	–	–	–	–	–	–	–	38
Boness	–	–	–	–	–	–		27	13	–	–	–	–	–	–	–	–	40
Kirkliston	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	16
Lochalsh	–	–	–	–	–	–		20	1 d. and 2 d.	–	–	–	–	–	–	–	–	20
Lochgilphead	–	–	–	–	–	–		30	13	–	–	–	–	–	–	–	–	43
Ardrishaig	–	–	–	–	–	–		†38	13	–	–	–	–	–	–	–	–	51
Kilmartin	–	–	–	–	–	–		8	d.	–	–	–	–	–	–	–	–	8
Lochmaddy	–	–	–	–	–	–		20	2 d.	–	–	–	–	–	–	–	–	20
Lockerby	–	–	–	–	–	–		32	11	–	–	–	–	–	–	–	–	43
Lochmaben	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Markinch	–	–	–	–	–	–		25	8	–	–	–	–	–	–	–	–	33
Leslie	–	–	–	–	–	–		16	2 d.	–	–	–	–	–	–	–	–	16
Mauchline	–	–	–	–	–	–		25	13	–	–	–	–	–	–	–	–	38
Tarbolton	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	8
Maybole	–	–	–	–	–	–		§ 30	1 d. and 2 d.	–	–	–	–	–	–	–	–	30
Dailly	–	–	–	–	–	–		8	1 d. and 2 d.	–	–	–	–	–	–	–	–	8
Meigle	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Alyth	–	–	–	–	–	–		8	11	–	–	–	–	–	–	–	–	19
Melrose	–	–	–	–	–	–		‡30	20	–	–	–	–	–	–	–	–	50
Earlston	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
Newtown, St. Boswell's	–	–	–	–	–	–		8	2 d.	–	–	–	–	–	–	–	–	8
St. Boswell's	–	–	–	–	–	–		8	4	–	–	–	–	–	–	–	–	12
Midcalder	–	–	–	–	–	–		24	11	–	–	–	–	–	–	–	–	35
West Calder	–	–	–	–	–	–		29	16	–	–	–	–	–	–	–	–	45
Mintlaw	–	–	–	–	–	–		*8	–	–	–	–	–	–	–	–	–	8
Moffat	–	–	–	–	–	–		29	13	–	–	–	–	–	–	–	–	42

Scales of Pay.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Leven	1	Clerk	14 s.	1 s.	21 s.
	2	Assistant ditto, 9 s. a week each.			
† Ardrishaig	–	Includes 2 l. 12 s. 6 d. for working private wire.			
§ Maybole	–	Includes 2 l. 12 s. 6 d. for working private wire.			
‡ Melrose	–	Includes 2 l. 12 s. 6 d. for working private wire.			

Montrose - - -	5	200	4	80	–	22	–	–	–	–	–	20	–	–	–	–	–	} 334	Montrose -	4	Clerks - -	14 *s.*	1 *s.*	21 *s.*
Montrose Docks - -	–	–	–	–	–	–	–	–	–	–	–	12	–	–	–	–	–			1	Assistant ditto at 12 *s.* a week.			
																				1	Indoor Messenger, at 7 *s.* a week.			
Motherwell - -	–	–	–	–	–	–	47	13	–	–	–	–	–	–	–	–	–	60						
Holytown - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8		3	Messengers, at ¾ *d.* per message.			
Holytown Station -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Bothwell - - -	–	–	–	–	–	–	13	2 *d.*	–	–	–	–	–	–	–	–	–	13						
Uddingstone - -	–	–	–	–	–	–	13	2 *d.*	–	–	–	–	–	–	–	–	–	13						
Musselburgh - -	–	–	–	–	–	–	§47	18	–	–	–	–	–	–	–	–	–	65	§Musselburgh -	–	Includes 5 *l.* for Risk, &c. at Race meetings.			
Nairn - - - -	–	–	–	–	–	–	37	13	–	–	–	–	–	–	–	–	–	50						
Newburgh - - -	–	–	–	–	–	–	24	7	–	–	–	–	–	–	–	–	–	31						
Newton Stewart -	1	66	1	13	–	10	–	–	21	–	–	–	–	–	–	–	10	120	Newton Stewart	1	Clerk - -	22 *s.*	1 *s.*	27 *s.*
Creetown - - -	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	11		1	Messenger, 5 *s.* a week.			
Garlieston - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Glenluce - - -	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	11						
Isle of Whithorn -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8						
Kirkcowan - - -	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	11						
Port William - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	–	–	–	–	–	–	16						
Whithorn - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16						
Wigtown - - -	–	–	–	–	–	–	27	10	–	–	–	–	–	–	–	–	2	39						
North Berwick - -	–	–	–	–	–	–	42	17	–	–	–	–	–	–	–	–	–	59						
Oban - - - -	2	66	3	28	–	15	–	–	–	–	–	–	–	–	–	–	6	115	Oban - -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
Aros - - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		1	Assistant ditto, at 8 *s.* a week.			
Auchnacraig - -	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8		1	Messenger, at 7 *s.* a week.			
Bunessan - - -	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8		1	Ditto for five months, 5 *s.* a week.			
Easdale - - -	–	–	–	–	–	–	8	2*d.*	–	–	–	–	–	–	–	–	–	8		1	Ditto for three months 5 *s.* a week.			
Tobermory - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8						
Pennyghael - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8						
Paisley - - -	4	141	4	53	–	20	–	–	–	4	–	–	–	–	–	–	50	268	Paisley - -	3	Clerks (Females)	14 *s.*	1 *s.*	21 *s.*
Kilbirnie - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	16		1	Boy Clerk, at 7 *s.* a week.			
Lochwinnoch - -	–	–	–	–	–	–	*16	–	–	–	–	–	–	–	–	–	–	16						
Renfrew - - -	–	–	–	–	–	–	8	13	–	–	–	–	–	–	–	–	–	21		4	Messengers, at 5 *s.* a week each.			
Glengarnock - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8			Medical officer at 8 *s.* 6 *d.* per person.			
Peebles - - -	–	–	–	–	–	–	27	19	–	–	–	–	–	–	–	–	–	46						
Innerleithen - -	–	–	–	–	–	–	24	13	–	–	–	–	–	–	–	–	–	37						
Pennycuick - -	–	–	–	–	–	–	32	27	–	–	–	–	–	–	–	–	–	59						
West Linton - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8						
Perth - - - -	16	840	6	130	–	35	–	–	–	12	–	–	–	–	–	–	–	1,017	Perth - -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
Bankfoot - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	8		2	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Birnam - - -	–	–	–	–	–	–	28	7	–	–	–	–	–	–	–	–	–	35		5	Ditto (Males) -	16 *s.*	1 *s.* 6 *d.*	27 *s.*
Errol - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Ditto (Counter)	16 *s.*	1 *s.*	20 *s.*
Inchture - - -	–	–	–	–	–	–	–	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	–		5	Ditto (Females)	12 *s.*	1 *s.*	21 *s.*
Stanley - - -	–	–	–	–	–	–	11	2*d.*	–	–	–	–	–	–	–	–	–	11		2	Ditto Assistant, at 10 *s.* a week.			
Dunning - - -	–	–	–	–	–	–	8	3	–	–	–	–	–	–	–	–	–	11		6	Messengers, at 1 *d.* per message.			
Peterhead - - -	2	84	2	27	–	15	–	–	–	–	–	–	–	–	–	–	16	142	Peterhead -	2	Medical officer at 8 *s.* 6 *d.* per person.			
Pitlochry - - -	–	–	–	–	–	–	40	13	–	–	–	–	–	–	–	–	–	53		2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
Dun Alastair - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8			Messengers, 5 *s.* a week each.			
Rannoch - - -	–	–	–	–	–	–	12	1*d.* and 2*d.*	–	–	–	–	–	–	–	–	–	12						
Port Glasgow - -	–	–	2	30	–	–	–	–	–	–	–	–	–	–	–	–	–	30	Port Glasgow -	2	Messengers, at 1 *d.* per message.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1878—*continued.*

Offices.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1878.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1878.	1. Incidental Salaries and Wages.	1. Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1. Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	1. Delivery. (a)	1. Allowance for Assistance.	1. Pay of Medical Officer.	2. Travelling.	3. Rent of Premises Leased to the Department.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Portree	–	–	–	–	–	–	1 d. a Message, with minimum of 20	13	–	–	–	–	–	–	–	–	–	33
Dunvegan	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Uig	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Prestonkirk	–	–	–	–	–	–	25	6	–	–	–	–	–	–	–	–	–	31
Rothesay	1	37	–	–	–	10	–	1 d.	27	–	–	–	–	–	–	–	–	74
St. Andrew's	1	42	2	36	–	14	–	–	15	–	–	–	–	–	–	–	6	113
Crail	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8
Saltcoats	–	–	–	–	–	–	25	2 d.	–	–	–	–	–	–	–	–	–	25
Stevenston	–	–	–	–	–	–	8	6	–	–	–	–	–	–	–	–	–	14
Selkirk	–	–	1	13	–	–	30	–	–	–	–	–	–	–	–	–	–	43
Lilliesleaf	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Stirling	2	113	3	40	–	20	–	–	42	3	–	8	–	–	–	–	–	226
Alva	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Bannockburn	–	–	–	–	–	–	13	1d. and 2d.	–	–	–	–	–	–	–	–	–	13
Callander	–	–	–	–	–	–	37	13	–	–	–	–	–	–	–	–	–	50
Dollar	–	–	–	–	–	–	16	13	–	–	–	–	–	–	–	–	–	29
Doune	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8
Kippen	–	–	–	–	–	–	*11	–	–	–	–	–	–	–	–	–	–	11
Thornhill	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8
Tillicoultry	–	–	–	–	–	–	24	13	–	–	–	–	–	–	–	–	–	37
Stonehaven	–	–	1	13	–	–	†41	–	–	–	–	–	–	–	–	–	–	54
Stornoway	2	76	–	–	–	12	–	1 d.	–	–	–	–	–	–	–	–	5	93
Harris	–	–	–	–	–	–	13	2 d.	–	–	–	–	–	–	–	–	–	13
Obbe	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Stow	–	–	–	–	–	–	24	2 d.	–	–	–	–	–	–	–	–	–	24
Lauder	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8
Stranraer	2	120	1	‖23	–	20	–	–	–	–	–	–	–	–	–	–	22	185
Ardwell	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Cairnryan	–	–	–	–	–	–	16	1 d.	–	–	–	–	–	–	–	–	–	16
Drummore	–	–	–	–	–	–	8	2 d.	–	–	–	–	–	–	–	–	–	8
Port Patrick	–	–	–	–	–	–	*11	–	–	–	–	–	–	–	–	–	–	11
							8	1d. and 2d.	–	–	–	–	–	–	–	–	–	8

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Rothesay	1	Clerk	14 s.	1 s.	21 s.
St. Andrew's	1	Clerk	14 s.	1 s.	21 s.
	2	Messengers, at 1 d. per message.			
Stirling	1	Clerk	22 s.	1 s.	27 s.
	1	Ditto	14 s.	1 s.	21 s.
	3	Messengers, at 5 s. a week each.			
		Medical Officer at 8 s. 6 d. per person.			
†Stonehaven	–	Includes 2 l. 12 s. 6 d. for working private wire.			
Stornoway	1	Clerk	14 s.	1 s.	21 s.
	1	Clerk, at 12 s. a week.			
Stranraer	1	Clerk	22 s.	1 s.	27 s.
	1	Clerk	14 s.	1 s.	21 s.
	1	Messenger at 5 s. a week.			
		‖ Includes 3 s. 6 d. a week for delivery.			

Tain	–	–	–	–	–	–	27	10	–	–	–	–	–	–	–	–	–	37
Thornhill (Dumfries)	–	–	–	–	–	–	25	8	–	–	–	–	–	–	–	–	–	33
Moniaive	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Thurso	–	–	–	–	–	–	49	13	–	–	–	–	–	–	–	–	7	69
Castletown	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	8
Tranent	–	–	–	–	–	–	24	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	24
Prestonpans	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–	–	–	–	–	8
Troon	–	–	2	27	–	60	–	–	42	–	–	7	–	–	–	–	15	151
Turriff	–	–	–	–	–	–	*24	–	–	–	–	–	–	–	–	–	–	24
Wick	3	158	2	27	–	15	–	–	–	–	–	10	–	–	–	–	–	210
Dunbeath	–	–	–	–	–	–	13	2 *d.*	–	–	–	–	–	–	–	–	–	13
Lybster	–	–	–	–	–	–	16	11	–	–	–	–	–	–	–	–	–	27
Wishaw	–	–	–	–	–	–	37	16	–	–	–	–	–	–	–	–	–	53
Newmains	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	–	–	–	–	–	–	16
Allowances for In-door Work and Responsibility at a fixed rate per Message	–	–	–	–	–	–	1,350	–	–	–	–	–	–	–	–	–	–	1,350
Allowances for Delivery at a fixed rate per Message	–	–	–	–	–	–	–	1,700	–	–	–	–	–	–	–	–	–	1,700
For Incidental Payments	–	–	–	–	2,500	–	–	–	–	–	500	–		35	350	10	100	3,497
Total	579	37,720	471	8,754	2,500	945	8,441	3,025	503	421	500	353	–	35	350	10	533	64,092

(Column headed: 1 *d.* a Message, with minimum of)

Troon	2	Messengers, at 5 *s.* a week each.			
Wick	1	Clerk	22 *s.*	1 *s.*	27 *s.*
		Present Clerk receives 6 *d.* above maximum of scale, also 16 *l.* a year for superintending while the Postmaster is not responsible for Telegraph duties.			
	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Assistant ditto, at 12 *s.* a week.			
	2	Messengers, at 5 *s.* a week each.			

G. 1.

Messengers	8,754
Incidental Salaries and Wages.	2,500
Allowance to Postmasters	945
Ditto ditto	8,441
Delivery	3,025
Assistance	503
Medical Officers	421
Total Salaries £.	62,309

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

1877-78.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPH ESTIMATE for the Year ending 31st March 1878 pages 571 and 572.